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Medical Expense and Performance Reporting System for

Fixed Military Medical and Dental Treatment Facilities

October 1995

Assistant Secretary of Defense
for Health Affairs

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HEALTH AFFAIRS

FOREWORD

This Manual is reissued under the authority of DoD Directive 6010.13, Medical Expense and Performance Reporting (MEPR) System for Fixed Military Medical and Dental Treatment Facilities, February 3, 1986. Its purpose is to update uniform procedures for the reporting of expense and manpower data for fixed military medical and dental treatment facilities operations. DoD 6010.13-M, Medical Expense and Performance Reporting System for Fixed Military Medical and Dental Treatment Facilities, January 1991, is hereby canceled.

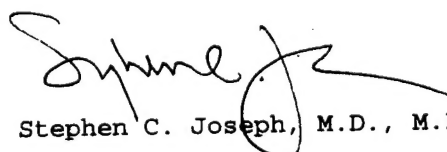
This Manual applies to the Office of the Secretary of Defense, the Military Departments, and the Chairman of the Joint Chiefs of Staff. It also applies to all fixed medical and dental treatment facilities of the Army, Navy, and Air Force (referred to collectively as DoD Components) directly involved in the provision of direct patient care, and other authorized activities, as defined in the Manual, chapter 2, section F. Fixed facilities include medical centers, hospitals, medical clinics, and dental clinics and centers.

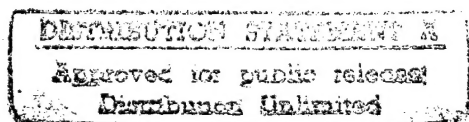
Its provisions do not apply to DoD Component facilities not involved in direct patient care, such as the following: medical research facilities; DoD Component facilities for field service, e.g., force combat support and evacuation hospitals; DoD Component facilities afloat, e.g., hospital ships and sick bays aboard ships; and DoD Component tactical casualty staging facilities, e.g., medical advance base staging facilities and medical advance base components contained within mobile-type units. This Manual is effective immediately; it is mandatory for use by all DoD Components.

Send recommended changes to this Manual through Service channels to the following:

Office of the Assistant Secretary of Defense for Health Affairs
Health Services Operations & Readiness
Room 3E343, The Pentagon
Washington, DC 20301-1200

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Stephen C. Joseph, M.D., M.P.H.



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REFERENCES

- (a) DoD 8320.1-M, Data Administration Procedures, March 1994, authorized by DoD Directive 8320.1, September 26, 1991
- (b) Determining a Uniform Methodology for Medical Manpower Requirements Planning, Office of the Assistant Secretary of Defense for Health Affairs Working Paper, September 1977
- (c) DoD Instruction 6025.8, Same Day Surgery, July 21, 1986
- (d) Chapter 47 of title 10, United States Code
- (e) Section 1400 et seq. of title 20, United States Code
- (f) Section 2803 of title 10, United States Code
- (g) DoD 7220.9-M, Department of Defense Accounting Manual, October 1983, authorized by DoD Instruction 7220.9, October 22, 1981
- (h) DoD 7000.14-R, Volume 2B, DoD Financial Management Regulation (Budget Formulation and Presentation), which is updated annually.
- (i) DoD Instruction 4165.14, Inventory of Military Real Property, December 21, 1966
- (j) DoD Instruction 1342.12, Education of Handicapped Children in the DoD Dependents Schools, December 17, 1981
- (k) Sections 2801-2813 of title 10, United States Code
- (l) Joint Pub 1-02, Department of Defense Dictionary of Military and Associated Terms, March 1994
- (m) Physician's Current Procedural Terminology Manual, current edition¹

¹ Available from local book stores or through St. Anthony's Press. Published by the American Medical Association.

CHAPTER 1

GENERAL

A. INTRODUCTION

1. Purpose

a. The purpose of the Medical Expense and Performance Reporting System (MEPRS) for DoD Medical Operations is to provide a uniform healthcare cost management system for the Department of Defense. The MEPRS also provides detailed, uniform performance indicators, common expense classification by work centers, uniform reporting of personnel utilization data by work centers, and a cost assignment methodology.

b. The MEPRS is the basis for establishing a uniform reporting methodology that provides consistent financial and operating performance data to assist managers who are responsible for healthcare delivery in the fixed military medical system.

c. The MEPRS defines a set of functional work centers, applies a uniform performance measurement system, prescribes a cost assignment methodology, and obtains reported information in a standard format for each fixed medical treatment facility. Resource and performance data must reflect the resources used in delivering healthcare services; be recorded on a current, accurate, and complete basis in sufficient detail to permit management review and audit of the recorded and reported data; and comply with MEPRS functional work center requirements.

2. Responsibility

a. Responsibility for policy guidance and the implementation, issuance, and maintenance of the MEPRS is as indicated:

(1) The Assistant Secretary of Defense for Health Affairs shall exercise management, direction, and maintenance of the MEPRS within the Department of Defense.

(2) The Under Secretary of Defense (Comptroller)/Chief Financial Officer shall provide financial management policy, guidance, and instructions to DoD Components on financing, budgeting, and accounting for all healthcare resources within the Department of Defense.

(3) The Under Secretary of Defense for Personnel and Readiness (USD(P&R)) shall provide general manpower management policy guidance and instruction to DoD Components.

(4) The DoD Components shall:

(a) Implement the provisions of this Manual.

(b) Develop and report uniform and comparable data.

b. All the principals mentioned in A.2.a., above, shall coordinate their efforts to ensure that the MEPRS is consistently implemented and integrated into existing management systems.

3. Objectives

a. The MEPRS provides military healthcare management with a uniform system for managing and reporting on the fixed military healthcare delivery system.

b. This Manual provides guidance to ensure consistent identification, recording, accumulation, and reporting of data from fixed military medical system activities and operations. Information provided by the MEPRS assists in measuring productivity and management effectiveness, developing performance standards, developing program estimating equations, and identifying areas requiring management emphasis. In addition, the MEPRS provides a means of identifying facility and system medical capability and indicates actual and potential areas for interservice support of medical workload.

4. Interpretations and Recommendations

Requests for information, clarification, or interpretation of, or changes to this Manual shall be submitted to the Office of the Assistant Secretary of Defense for Health Affairs OASD(HA). Deviations from this Manual must be submitted for approval to OASD(HA) after coordinating the overall DoD effect of such a deviation with the other Military Departments. Other matters, such as proposed modifications of the Manual, shall be submitted in accordance with chapter 5.

5. Information Requirements

Report Control Symbol DD-HA(M)1704 has been assigned to the reporting requirements contained in this Manual.

6. Standardization Compliance

In accordance with DoD 8320.1-M (reference (a)), all the data elements contained in this Manual shall be standard for DoD application. Other data elements and codes are interim (nonstandard) and have been registered in the program pending standardization. The OASD(HA) is the office responsible for ensuring that MEPRS data elements comply with DoD Directives.

B. OVERVIEW AND CONCEPT

1. Overview

The Uniform Chart of Accounts (UCA) and the Uniform Staffing Methodologies (USM) systems were developed and implemented separately within the Military Health Services System (MHSS). The UCA system grew out of the need to track expenses within the military healthcare facilities, and its development and implementation was under the direction of the OASD(HA) in conjunction with the Military Services' medical comptrollers and/or resource managers. The USM system was concerned with manpower resources; and OASD(HA), in conjunction with cognizant Military Service Medical manpower personnel, developed, and implemented the USM system. At the military treatment facility (MTF) level, it became evident that the most effective and efficient utilization of personnel recording data for the two systems was to merge the data capture function and ultimately the two systems. Under the direction of OASD(HA) and in conjunction with tri-Service manpower and comptroller personnel, preparation began in January 1985 to merge the two systems, and was completed in fall 1985. The MEPRS Manual was effective commencing with the processing of first quarter fiscal year (FY) 86 expense and performance data and was mandatory for use by all DoD Components.

2. UCA Background

a. In August 1973, the Office of Management and Budget; the Department of Defense; and the Department of Health, Education, and Welfare, by Presidential mandate, initiated a joint study of the military healthcare system. The four principal concerns providing the impetus for this study were:

(1) Anticipated physician shortages associated with ending the draft.

(2) Increased overhead and support costs throughout the Department of Defense.

(3) The quality of systems for planning, management, and evaluation.

(4) The social equity of military medical care and its compatibility with national healthcare objectives.

b. Results of the study were published in December 1975, following an intensive 2 1/2 year effort. Nine major recommendations were made for more effective and efficient delivery of military healthcare services in the Continental United States (CONUS) fixed military medical facilities during peacetime. From these recommendations came the need for a uniform data system within the three Military Medical Departments. The following specific findings were reported:

(1) Separate and independent information systems and databases were being maintained.

(2) Different interpretations of the definitions of common data elements were being made.

(3) Inconsistencies, definition problems, and noncomparable inputs providing three divergent output modes.

(4) Valid comparisons of systems operations could not, therefore, be made.

c. In developing the UCA, consideration was given to the existing accounting and reporting systems that were in place and functioning within the Military Medical Departments. Differences in military missions, system sizes, hospital sizes, fiscal and financial structures, reporting authorities, reporting requirements, and other distinguishing factors were taken into consideration. In considering an integrated military accounting and reporting system, the following components were identified as essential:

- (1) Uniform Chart of Accounts.
- (2) Performance Measurement.
- (3) Reporting.

3. USM Background

a. In 1974, and again in 1976, the House Appropriations Committee recommended that the Department of Defense develop and use uniform standards in determining medical manpower requirements. Congress desired the ability to compare the Military Services' medical manpower determinants and costs. In response to those recommendations, the ASD(HA) developed a project to examine, refine, and improve the Air Force system of programming medical manpower requirements. From the work accomplished during 1976, a project to develop

the USM across the medical departments of the Army, Navy, and Air Force evolved. In September 1977, the OASD(HA) developed a working paper, Determining a Uniform Methodology for Medical Manpower Requirements Planning (reference (b)), which outlined the means by which a uniform staffing methodology could be achieved.

b. The working group was formed in 1978 to begin the development of a uniform methodology. Established approaches employed by the Military Services were reviewed and analyzed, common work center descriptions were tentatively approved, and work on the development of a uniform medical manpower reporting system was begun. In addition, this effort was aligned with the UCA.

c. The USM's impact on the individual medical services was through program estimating equations developed from the Uniform Staffing Report with a formula and coefficients specific to each medical service. While the approach or method to develop the estimating equations will be the same for all Military Services, the data used to develop them, as well as the resulting formulas and coefficients were Service-unique. Changes in workload factors (such as population, patient days, and visits) were applied to the functional estimating equations to determine macro requirements (such as total Service pharmacy manpower requirements). Beyond this, each Military Service determined grade and specialty mix.

d. By utilizing a common methodological basis, the three Military Departments used a uniform, scientifically derived tool for determining, budgeting, defending, and allocating basic requirements. With this uniform tool, long-range forecasting techniques be developed.

4. Concept

a. During peacetime, the MHSS must be concerned primarily with establishing, maintaining, and improving its capability to respond to national security requirements, and secondarily with cost, efficient staffing, economic use of resources, establishment of measurable and achievable objectives, and healthcare planning. Predominant requirements and related systems fulfill national security requirements and balance the peacetime requirements. Within these constraints, a constant effort must be made to accumulate the necessary expense and performance data and analysis so that each management level can identify, define, correct, or improve its normal peacetime healthcare delivery system. There is also a need to specify individual and group responsibility and accountability, as well as financial accountability in terms of resources that are available, used, and expended.

b. The MEPRS assists managers at all levels in these processes, in critical decision-making, and in performance evaluation. Managers need current, accurate, and complete quantitative data for decision-making, comparing actual performance with objectives, analyzing significant deviations, and taking corrective action. The MEPRS is a system of manpower and cost distribution and expense reporting that provides management with a basic framework for responsibility accounting and the flexibility to categorize financial information of functional activities that may cross organizational lines.

c. Increased concerns about defense expenditures, the national focus on the escalation cost of health services, and the perception that management of the MHSS can be improved suggest that a single expense and manpower system is necessary. The use of uniform classifications, uniform methods, workload, and definitions provides a common standard measurement, makes comparisons more meaningful, and provides a basis to make better, more equitable resource decisions in the operation of the MHSS. Not only shall

comparisons among similar Army, Navy, and Air Force MTFs be possible, but comparisons with the civilian health sector shall be facilitated. The following benefits are expected to result from the appropriate use of the MEPRS:

- (1) Cost awareness.
- (2) More current, accurate, and complete expense information.
- (3) Expense assignment to the primary work center that incurs the cost of performing a healthcare service.
- (4) Cost-effectiveness evaluation.
- (5) Manpower utilization management information.
- (6) More effective decision-making related to cost or performance.
- (7) Better comparisons among military medical facilities and with the civilian health sector.
- (8) Reliable and relevant management information system.

C. ORGANIZATION OF THIS MANUAL

This Manual is divided into five chapters and six appendices as follows:

1. Chapter 1, General.
2. Chapter 2, Chart of Accounts.

a. Functional Categories. The sections of this chapter are arranged by MEPRS code functional categories, the hierarchy of accounts in which all expenses and corresponding workload data are collected. The functional categories are as follows: Inpatient Care; Ambulatory Care; Dental Care; Ancillary Services; Support Services; Special Programs; and Readiness.

b. Summary and Subaccounts. Each of the functional categories is further divided into summary accounts and subaccounts. The subaccounts are accumulated into their corresponding summary account. An example of this hierarchical arrangement is as follows:

Inpatient Care (Functional Category)
 Medical Care (Summary Account)
 Internal Medicine (Subaccount)
 Cardiology (Subaccount)

c. Final and Intermediate Accounts. It should be noted that the inpatient care, ambulatory care, dental care, special programs, and readiness accounts are considered to be final operating expense accounts, as defined in the glossary at Appendix A. Ancillary services and support services accounts are intermediate operating accounts, whose expenses are reassigned to the final operating expense accounts, as explained in Chapter 3.

3. Chapter 3, Manpower and Expense Assignment. This chapter defines a basis for distributing accumulated salaries and costs to the inpatient, outpatient, dental, ancillary, special programs, and readiness accounts. In other words, all ancillary and support services expenses and salaries must be included in the operating expense account (work center) responsible for incurring the expense or utilizing the work-hours. Similarly, workload shall

be recorded within the operating expense account, where related expenses or work-hours are incurred. The operating expenses and salaries accumulated in the intermediate expense accounts are reassigned in a sequential (stepdown) process to the final operating expense accounts. It is important to recognize that this process applies only to the reassignment of expenses and does not permit the reassignment of workload data contained in the ancillary and support services accounts. The alignment of the accounts in Chapter 3 is the sequential order in which each account is to be reassigned. It should be further noted that as the expenses in each account are reassigned the account is considered closed during the remainder of the stepdown process.

4. Chapter 4, Reporting Requirements. The primary report is the DoD Medical Expense and Performance Report (MEPR). The Expense Assignment System, in addition to generating the MEPR, has the capability to generate other reports.

5. Chapter 5, MEPRS Issue Process. The MEPRS Manual is subject to change, refinement, and clarification over time. The Issues System discussed in Chapter 5 is designed to keep the Manual current with new developments and techniques and to ensure uniformity of interpretation and application by military medical treatment facilities.

6. Appendix A, Glossary. The glossary includes the terms considered essential to the understanding and implementation of the Medical Expense and Performance Reporting System (MEPRS). Many definitions have been rewritten with certain subtle constraints or changes to accommodate a tri-Service understanding and use. Users are cautioned to read this appendix with particular care.

7. Appendix B, Standard Account Codes. This is a list of the standard MEPRS codes. Except for changes made by the Department of Defense, these codes may not be altered or modified at the first, second, or third levels. The only exception to this rule is cost pools, which may be created locally. Codes that have a "z" in the third position are used to collect data for special circumstances, such as bone marrow transplant, before a separate code is established. Use of these codes (e.g., AAZ, ABZ, etc.) must be approved at the Service Headquarters level and is time-limited.

8. Appendix C, Weighted Procedures. Unweighted performance (workload) measurement has been used as an output measure within the military medical system for a number of years. Such measurement does not accurately reflect output or productivity since it does not consider consumption of resources or relative complexity and costliness of workload performance. This appendix specifies or references weighted values to be used in measuring output of certain work centers.

9. Appendix D, Medical Expense and Performance Report Data Elements. This appendix comprises a listing of MEPR data elements, most of which have been registered or standardized in the DoD Data Element Program.

10. Appendix E, Standard Stepdown Assignment Statistic (SAS) Numbers. SAS identification numbers to be used in the Expense Assignment System (EAS) are contained in this appendix.

11. Appendix F, Guidelines for Available and/or Nonavailable Time Within a Fixed Medical and Dental Facility. This appendix provides guidelines for collecting and reporting available and nonavailable time.

CHAPTER 2

CHART OF ACCOUNTS

A. INPATIENT CARE

FUNCTION: Inpatient Care provides for the examination, diagnosis, treatment, and prompt and proper disposition of inpatients appropriate to the specialty and/or subspecialty under which the patient is being cared for at the military medical treatment facility (MTF). In accomplishing this mission, the highest standards of clinical practice are maintained. Every effort is made to keep the quality of healthcare at the optimal level. Standards for delivery of healthcare conform to the generally accepted standards of hospital operations as practiced in the United States. Supervision and control are exercised over assigned inpatient care and treatment areas. The continuing education and training of professional and paraprofessional medical personnel are promoted. Participation in staff conferences and provision of consultant services, as required, are ensured. The formulation of clinical policies and standards is maintained. Collaboration between clinical and administrative services is promoted to further patient comfort, welfare, speedy recovery, and proper disposition. Additionally, depending upon the relative size and organizational complexity of the MTF, the following functions may be performed: conduct approved residency training programs in accordance with the requirements of the Council on Medical Education of the American Medical Association, or other accreditation bodies; conduct training, as directed, for interns, externs, medical students from affiliated medical schools, and other healthcare providers, including orientation, indoctrination, observer, refresher, and familiarization training; confer with consultants on professional matters including the education and training of interns; initiate, conduct, or participate, as appropriate or authorized, in clinical or research studies to enhance professional growth and development.

COSTS: The Inpatient Care functional account shall include all operating expenses in the following inpatient care summary accounts: Medical Care, Surgical Care, Obstetrical and Gynecological Care, Pediatric Care, Orthopaedic Care, Psychiatric Care, and Family Practice Care. This summarization permits the identification of the total cost of inpatient care provided.

PERFORMANCE FACTOR: Occupied-bed day.

1. Medical Care

AA

FUNCTION: Medical Care provides inpatient care and consultative evaluation in the medical specialties and subspecialties listed in this section; coordinates healthcare delivery relative to the examination, diagnosis, treatment, disposition of eligible patients appropriate to the medical specialty and/or subspecialties; prepares medical records; and submits required reports. Organization of the medical care function will vary according to patient load, staffing, and facilities. When specialty and/or subspecialty services are established, they provide the specialized techniques and practices related to those specialties and/or subspecialties, using all available, modern diagnostic procedures, studies, and therapy. If patient loads do not justify establishing any or all of the clinical specialties and/or subspecialties indicated, the function shall be located and reported in the Internal Medicine (AAA) account.

COSTS: Medical Care shall be a summary account that includes all operating expenses incurred in operating and maintaining the inpatient specialties and/or subspecialties listed in A.1.a. through A.1.u., below. Proration of non-personnel expenses for jointly operated or used facilities shall be based upon workload. Proration of personnel expenses shall be based upon time spent in each area or function. These proration procedures shall apply in each established Medical Care subaccount.

PERFORMANCE FACTOR: Occupied-bed day.

a. Internal Medicine

AAA

FUNCTION: Internal Medicine provides inpatient care and consultative services to patients suffering from disease and illness (appropriate to the specialty); maintains communicable disease facilities to provide for the specialized care of contagious and infectious diseases; maintains close liaison with Federal, State, and local authorities on matters relating to incidence and control of communicable diseases; provides subspecialty assistance in medical areas where trained subspecialists are not assigned; and performs those functions outlined under Medical Care (A.1., above) as appropriate.

COSTS: The Internal Medicine work center account shall be charged with all operating expenses incurred in operating and maintaining the function.

PERFORMANCE FACTOR: Occupied-bed day.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

b. Cardiology

AAB

FUNCTION: Cardiology provides for specialized treatment and consultative evaluation of patients with cardiovascular disease diagnosis; provides specialized treatment and diagnostic specialized cardiovascular studies such as the precise techniques of cardiac catheterization, coronary arteriography, and exercise-stress testing; and performs those functions outlined under Medical Care (A.1., above) as appropriate.

COSTS: The Cardiology work center account shall be charged with all operating expense incurred in operating and maintaining the function.

PERFORMANCE FACTOR: Occupied-bed day.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

c. Inactive

AAC

d. Dermatology

AAD

FUNCTION: Dermatology provides for specialized treatment and consultative evaluation of patients suffering from dermatological conditions; provides superficial x-ray therapy and ultraviolet therapy; prepares and examines cultural materials having to do with superficial mycotic diseases; reviews slides on specimens submitted by the pathology service that pertain to pathology of the skin; and performs those functions outlined under Medical Care (A.1., above) as appropriate.

COSTS: The Dermatology work center account shall be charged with all operating expenses incurred in operating and maintaining the function.

PERFORMANCE FACTOR: Occupied-bed day.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

e. Endocrinology

AAE

FUNCTION: Endocrinology-metabolism provides specialized treatment and consultative evaluation of patients with diseases of the endocrine system and with endocrinologic diagnosis; and performs those functions, outlined under Medical Care (A.1., above) as appropriate.

COSTS: The Endocrinology work center account shall be charged with all operating expenses incurred in operating and maintaining the function.

PERFORMANCE FACTOR: Occupied-bed day.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

f. Gastroenterology

AAF

FUNCTION: Gastroenterology provides specialized treatment and consultative evaluation to patients with disease or injury to the gastrointestinal tract; and performs those functions outlined under Medical Care (A.1., above) as appropriate.

COSTS: The Gastroenterology work center account shall be charged with all operating expenses incurred in operating and maintaining the function.

PERFORMANCE FACTOR: Occupied-bed day.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

g. Hematology

AAG

FUNCTION: Hematology provides for specialized treatment and consultative evaluation of patients suffering from diseases of the blood and blood forming tissues, coagulation disorders, and hematologic complications of other systemic diseases. Hematology, in conjunction with other clinical services, provides specialized studies of the blood and bone marrow in support of inpatient care; and performs those functions outlined under Medical Care (A.1., above) as appropriate.

COSTS: The Hematology work center account shall be charged with all operating expenses incurred in operating and maintaining the function.

PERFORMANCE FACTOR: Occupied-bed day.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

h. Inactive

AAH

i. Nephrology

AAI

FUNCTION: Nephrology provides for specialized care, testing, and consultative evaluation of patients suffering from renal diseases and disorders; provides interpretation of tests relating to such disorders and diseases; provides the care and management of patients with renal failure including hemodialysis; and performs those functions outlined under Medical Care (A.1., above) as appropriate.

COSTS: The Nephrology work center account shall be charged with all operating expenses incurred in operating and maintaining the function.

PERFORMANCE FACTOR: Occupied-bed day.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

j. Neurology

AAJ

FUNCTION: Neurology provides for the specialized care and consultative evaluation of patients with neurological disorders; provides for diagnostic examinations, and performs those functions outlined under Medical Care (A.1., above) as appropriate.

COSTS: The Neurology work center account shall be charged with all operating expenses incurred in operating and maintaining the function.

PERFORMANCE FACTOR: Occupied-bed day.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

k. Oncology

AAK

FUNCTION: Oncology provides for the specialized care, treatment, consultative evaluation, and follow-up of patients suspected of or diagnosed as having a benign or malignant tumor; coordinates patient care functions with surgery,

radiology, and other clinical services, as appropriate, and performs those functions outlined under Medical Care (A.1., above) as appropriate.

COSTS: The Oncology work center account shall be charged with all operating expenses incurred in operating and maintaining the function.

PERFORMANCE FACTOR: Occupied-bed day.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

l. Pulmonary and/or Upper Respiratory Disease

AAL

FUNCTION: Pulmonary and/or Upper Respiratory Disease provides specialized care, treatment, and consultative evaluation (nonsurgical) of patients with disease and disorders of the pulmonary system; and performs those functions outlined under Medical Care (A.1., above) as appropriate.

COSTS: The Pulmonary and/or Upper Respiratory Disease work center account shall be charged with all operating expenses incurred in operating and maintaining the function.

PERFORMANCE FACTOR: Occupied-bed day.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

m. Rheumatology

AAM

FUNCTION: Rheumatology provides specialized care, treatment, and consultative evaluation (nonsurgical) of patients with disease and disorders of the joints; and performs those functions outlined under Medical Care (A.1., above) as appropriate.

COSTS: The Rheumatology work center account shall be charged with all operating expenses incurred in operating and maintaining the function.

PERFORMANCE FACTOR: Occupied-bed day.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

n. Physical Medicine

AAN

FUNCTION: Physical Medicine provides consultation, diagnosis, and referral primarily for patients with neuromusculoskeletal disorders; evaluates and prescribes orthotics and assistive devices; and performs electroneuro-myographic testing.

COSTS: The Physical Medicine work center account shall be charged with all operating expenses incurred in operating and maintaining the function.

PERFORMANCE FACTOR: Occupied-bed day.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

o. Clinical Immunology

AAO

FUNCTION: Clinical Immunology provides specialized care, treatments, and consultative evaluation (nonsurgical) of patients with disorders of the immune system, including hypofunction, hyperfunction, and misdirected activities of both the acquired and inherited modes of transmission. Treatments include replacement therapy for immunodeficiencies, suppressive therapy for hyperfunction, and active immunization of patients to arm the immune system against infections. This account is used by those facilities as HIV III referral centers but have a Clinical Immunology work center for patients identified as having an immunodeficiency. Facilities that do not have a Clinical Immunology work center, or designated as an HIV III referral center, may use the AAA account, Internal Medicine, or AAR, Infectious Disease.

COSTS: The Clinical Immunology work center account shall be charged with all operating expenses incurred in operating and maintaining the function.

PERFORMANCE FACTOR: Occupied-bed day.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

p. HIV III - Acquired Immune Deficiency Syndrome (AIDS) AAP

FUNCTION: The HIV program provides specialized care, treatment, and consultative evaluation (nonsurgical) of patients diagnosed as HIV positive. Care includes initial and follow-up evaluation of patients identified as HIV positive, care of patients suffering from diseases associated with degradation of the immune system resulting from AIDS or AIDS Related Complex (ARC). This account shall be used only by those facilities designated as referral centers.

COSTS: The HIV program work center account shall be charged with all operating expenses incurred in operating and maintaining the function, except for those funded under research and development (R&D) programs.

PERFORMANCE FACTOR: Occupied-bed day.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

q. Bone Marrow Transplant AAQ

FUNCTION: The Bone Marrow Transplant program has responsibility for bone marrow transplantation management within the Department of Defense. This responsibility includes all inpatient medical care and outpatient follow-up for patients transplanted at Wilford Hall Medical Center (WHMC), as well as management of any patients referred for civilian bone marrow transplantation. All DoD beneficiaries who require bone marrow transplantation will be referred to WHMC. Bone marrow transplants have become the standard of care for many bone marrow diseases, such as leukemia, aplastic anemia, and immunologic disorders. This account will be used only by WHMC.

COSTS: The Bone Marrow Transplant work center account shall be charged with all operating expenses incurred in operating and maintaining the function.

PERFORMANCE FACTOR: Occupied-bed day.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

r. Infectious Disease AAR

FUNCTION: Infectious Disease examines, diagnoses, treats, and performs research on patients with infectious diseases; performs full medical evaluations on patients, including neurologic and psychologic exams; primary care for those with HIV and related infectious diseases, and specific treatments such as intravenous and intramuscular antibiotics and inhaled pentamidine; performs the full range of diagnostic tests required for the evaluation of infectious diseases, including sputum induction and specimen sampling for persons with respiratory tract disease, and performs those functions outlined under Medical Care (A.1., above) as appropriate.

COSTS: The Infectious Disease work center account shall be charged with all operating expenses incurred in operating and maintaining the function.

PERFORMANCE FACTOR: Occupied-bed day.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

s. Allergy AAS

FUNCTION: Allergy provides specialized care and consultative evaluation of patients with asthma and allergies. This includes, but is not limited to, drug reactions, anaphylaxis, rhinitis, food allergy, and hypersensitive lung disease. Performs those functions outlined under Medical Care (A.1., above) as appropriate.

COSTS: The Allergy work center account shall be charged with all operating expenses incurred in operating and maintaining the function.

PERFORMANCE FACTOR: Occupied-bed day.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

t. Cost Pools

AAX

FUNCTION: Use this cost pool in situations where you cannot assign time and expenses to any one specific MEPRS account because two or more work centers share physical space, personnel, and/or supplies.

COSTS: Includes all operating expenses incurred in operating and maintaining the cost pool work center.

PERFORMANCE FACTOR: Occupied-bed day.

ASSIGNMENT PROCEDURE: Expenses and FTEs of shared performing work centers are distributed to requesting work centers based on workload. Cost pools are purified following the stepdown process (see Chapter 3). Cost pools are purified in alphabetical order except for ancillary cost pools.

u. Medical Care Not Elsewhere Classified

AAZ

FUNCTION: Includes the expenses of those medical specialties and subspecialties that satisfy the criteria for a work center and are not listed in A.1.a. through A.1.t., above.

COSTS: Any work center account(s) established within this subaccount shall be charged with all operating expenses incurred in operating and maintaining the work center.

PERFORMANCE FACTOR: Occupied-bed day.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

2. Surgical Care

AB

FUNCTION: Surgical Care provides inpatient care and consultative evaluation in the surgical specialties and subspecialties listed in this section; coordinates healthcare delivery relative to the examination, treatment, diagnosis, and disposition of eligible patients appropriate to the surgical specialties and/or subspecialties; prepares medical records; and submits required reports. Organization of the surgical care function varies according to patient load, staffing, and facilities. When specialty and/or subspecialty services are established, they shall provide the specialized techniques and practices related to those specialties and/or subspecialties, using all available, modern diagnostic procedures, studies, and therapy. If patient loads do not justify establishing any or all of the clinical specialties and/or subspecialties indicated, the functions shall be located and reported in the General Surgery (ABA) account.

COSTS: Surgical Care shall be a summary account that includes all operating expenses incurred in operating and maintaining the inpatient specialties and/or subspecialties listed in A.2.a. through A.2.r., below. Proration of non-personnel expenses for jointly operated or utilized facilities shall be based upon workload. Proration of personnel expenses shall be based on time spent in each established Surgical Care subaccount.

PERFORMANCE FACTOR: Occupied-bed day.

a. General Surgery

ABA

FUNCTION: General Surgery provides diagnostic, preoperative, surgical, and postoperative care for general surgery patients; provides consultative evaluation for referral patients; provides subspecialty assistance in surgical areas where trained subspecialists are not assigned; and performs those functions outlined under Surgical Care (A.2., above) as appropriate.

COSTS: The General Surgery work center account shall be charged with all operating expenses incurred in operating and maintaining the function.

PERFORMANCE FACTOR: Occupied-bed day.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

b. Cardiovascular and Thoracic Surgery

ABB

FUNCTION: Cardiovascular and Thoracic Surgery provides diagnostic, preoperative, surgical, and postoperative care for patients with diseases and injuries of the cardiovascular system and of the chest; and performs those functions outlined under Surgical Care (A.2., above) as appropriate.

COSTS: The Cardiovascular and Thoracic Surgery work center account shall be charged with all operating expenses incurred in operating and maintaining the function.

PERFORMANCE FACTOR: Occupied-bed day.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

c. Inactive

ABC

d. Neurosurgery

ABD

FUNCTION: Neurosurgery provides diagnostic, preoperative, surgical, and postoperative care for patients with injuries or mass lesions of the skull, brain, spinal cord, or peripheral nerves; and performs those functions outlined under Surgical Care (A.2., above) as appropriate.

COSTS: The Neurosurgery work center account shall be charged with all operating expenses incurred in operating and maintaining the function.

PERFORMANCE FACTOR: Occupied-bed day.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

e. Ophthalmology

ABE

FUNCTION: Ophthalmology provides for specialized treatment, care, and consultative evaluation of patients with disease, injury, or disorder of the eye; performs ophthalmological surgery with preoperative and postoperative care; and performs those functions outlined under Surgical Care (A.2., above) as appropriate.

COSTS: The Ophthalmology work center account shall be charged with all operating expenses incurred in operating and maintaining the function.

PERFORMANCE FACTOR: Occupied-bed day.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

f. Oral Surgery

ABF

FUNCTION: Oral Surgery provides for the specialized diagnosis, care, and treatment of oral infections, facial bone fractures, and other abnormalities of the mouth and jaw; performs oral maxillofacial surgery involving dental and associated facial structure; diagnoses and treats oral and jaw lesions; and performs those functions outlined under Surgical Care (A.2., above) as appropriate.

COSTS: The Oral Surgery work center account shall be charged with all operating expenses incurred in operating and maintaining the function.

PERFORMANCE FACTOR: Occupied-bed day.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

g. Otolaryngology

ABG

FUNCTION: Otolaryngology provides for specialized treatment, care, and consultative evaluation of patients with injuries, disease, or disorders of the ear, nose, and throat and the general anatomic area of the head and neck (exclusive of neurosurgical, dental, and ophthalmologic conditions); provides bronchoscopic, esophoscopic, and laryngoscopic examinations and performs advanced tests of auditory and vestibular functions, and neuro-otologic disorders; performs surgical procedures for facial nerve disease and trauma, diseases of the ear, and corrective cosmetic surgery for acquired or congenital deformities; performs micro-surgery of the temporal bone; maxillofacial surgery; and surgery of the sinuses, tonsils, adenoids, and vocal cords; and performs those functions outlined under Surgical Care (A.2., above) as appropriate.

COSTS: The Otolaryngology work center account shall be charged with all operating expenses incurred in operating and maintaining the function.

PERFORMANCE FACTOR: Occupied-bed day.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

h. Pediatric Surgery

ABH

FUNCTION: Pediatric Surgery provides general surgical procedures for infants and children; provides postoperative care for these patients; maintains close liaison with the pediatric service; and performs those functions outlined under Surgical Care (A.2., above) as appropriate.

COSTS: The Pediatric Surgery work center account shall be charged with all operating expenses incurred in operating and maintaining the function.

PERFORMANCE FACTOR: Occupied-bed day.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

i. Plastic Surgery

ABI

FUNCTION: Plastic Surgery provides diagnostic, preoperative, surgical, and postoperative care for patients with plastic and reconstructive problems; provides postoperative care for patients with plastic and reconstructive problems; provides surgery to restore or aid in healing wounded, disfigured, or unsightly parts of the body; and performs those functions outlined under Surgical Care (A.2., above) as appropriate.

COSTS: The Plastic Surgery work center account shall be charged with all operating expenses incurred in operating and maintaining the function.

PERFORMANCE FACTOR: Occupied-bed day.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

j. Proctology

ABJ

FUNCTION: Proctology provides diagnostic, preoperative, surgical, and postoperative care for patients with diseases and injuries of the anus, rectum, and colon; and performs those functions outlined under Surgical Care (A.2., above) as appropriate.

COSTS: The Proctology work center account shall be charged with all operating expenses incurred in operating and maintaining the function.

PERFORMANCE FACTOR: Occupied-bed day.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

k. Urology

ABK

FUNCTION: Urology provides diagnostic, preoperative, surgical, and postoperative care and treatment to eligible patients suffering from genitourinary disease or disorders; provides cystoscopic examinations, urograms, pyleograms, cystometrograms, lymphangiograms, retroperitoneal CO2 studies, function studies, and other urological studies; and performs those functions outlined under Surgical Care (A.2., above) as appropriate.

COSTS: The Urology work center account shall be charged with all operating expenses incurred in operating and maintaining the function.

PERFORMANCE FACTOR: Occupied-bed day.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

l. Organ Transplant

ABL

FUNCTION: Organ Transplant provides for replacement therapy for patients with end organ failure confined to the abdominal cavity; provides vascular and peritoneal access for patients with endstage renal disease; provides general surgical care to patients with end organ failure confined to the abdominal cavity; provides instruction to surgical resident in training and nephrology fellows in training in the preoperative, operative, and postoperative care of the transplant recipient.

COSTS: The Organ Transplant work center account shall be charged with all operating expenses incurred in operating and maintaining the function.

PERFORMANCE FACTOR: Occupied-bed day.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

m. Burn Unit

ABM

FUNCTION: The Burn Unit investigates problems of mechanical and thermal injuries with complications arising from such trauma; cares for patients with such injuries; teaches and trains other personnel in the management of injured patients; and conducts investigative studies at both the basic and clinical level.

COSTS: The Burn Unit work center account shall be charged with all operating expenses incurred in operating and maintaining the function.

PERFORMANCE FACTOR: Occupied-bed day.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

n. Peripheral Vascular Surgery

ABN

FUNCTION: Peripheral Vascular Surgery provides diagnostic, pre-operative, surgical, and post-operative care for patient with diseases and injuries of arteries, veins, and lymphatics that are outside the cranium and the thorax; and performs those functions outlined under Surgical Care (A.2., above) as appropriate.

COSTS: The Peripheral Vascular Surgery work center account shall be charged with all operating expenses incurred in operating and maintaining the function.

PERFORMANCE FACTOR: Occupied-bed day.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

o. Inactive

ABO

p. Inactive

ABP

q. Cost Pools

ABX

FUNCTION: Use this cost pool in situations where you cannot assign time and expenses to any one specific MEPRS account because two or more work centers share physical space, personnel, and/or supplies.

COSTS: Includes all operating expenses incurred in operating and maintaining the cost pool work center.

PERFORMANCE FACTOR: Occupied-bed day.

ASSIGNMENT PROCEDURE: Expenses and FTEs of shared performing work centers are distributed to requesting work centers based on workload. Cost pools are purified following the stepdown process (see Chapter 3). Cost pools are purified in alphabetical order except for ancillary cost pools.

r. Surgical Care Not Elsewhere Classified

ABZ

FUNCTION: Includes the expenses of those Surgical Care specialties and subspecialties that satisfy the criteria for a work center and are not listed in A.2.a. through A.2.q., above.

COSTS: Any work center account(s) established within this subaccount shall be charged with all operating expenses incurred in operating and maintaining the work center.

PERFORMANCE FACTOR: Occupied-bed day.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

3. Obstetrical and Gynecological (OB-GYN) Care

AC

FUNCTION: OB-GYN Care provides specialized inpatient care, treatment, and consultative evaluation in the specialties listed in this section; coordinates healthcare delivery relative to the examination, diagnosis, treatment, and appropriate disposition of eligible patients; prepares medical records; and submits required reports. The organization of the OB-GYN function may vary according to patient load, staffing, and facilities. Each of the specialty care areas provides the specialized techniques and practices related to those specialty areas by using all available, modern diagnostic procedure, studies, and therapy.

COSTS: OB-GYN Care shall be a summary account that includes all operating expenses incurred in operating and maintaining the inpatient specialties listed in A.3.a. through A.3.d., below. Proration of non-personnel expenses for jointly operated or utilized facilities shall be based upon workload. Proration of personnel expenses shall be based upon time spent in each area of function. These proration procedures shall apply in each established OB-GYN Care subaccount.

PERFORMANCE FACTOR: Occupied-bed day.

a. Gynecology

ACA

FUNCTION: Gynecology provides specialized gynecological care, treatment, and consultative evaluation to eligible inpatients; and performs those functions outlined under OB-GYN Care (A.3., above) as appropriate.

COSTS: The Gynecology work center account shall be charged with all operating expenses incurred in operating and maintaining the function.

PERFORMANCE FACTOR: Occupied-bed day.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

b. Obstetrics

ACB

FUNCTION: Obstetrics provides for specialized care, treatment, and consultative evaluation to eligible inpatients; provides antepartum, delivery, and postpartum care to maternity patients; and has responsibility for the

operation and maintenance of the labor and delivery suite. The labor and delivery suite provides labor and delivery care by specially trained personnel to eligible patients, including prenatal care during labor or assistance during delivery, postnatal post anesthesia care unit care, and minor gynecological surgery if it is performed in the suite. Additional activities may include preparing sterile setups for deliveries; preparing patients for transportation to the delivery suite and the post anesthesia care unit; monitoring patients while they are in the post anesthesia care unit. Performs those functions outlined under OB-GYN Care (A.3., above) as appropriate.

COSTS: The Obstetrics work center account shall be charged with all operating expenses incurred in operating and maintaining the function.

PERFORMANCE FACTOR: Occupied-bed day.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

c. Cost Pools

ACX

FUNCTION: Use this cost pool in situations where you cannot assign time and expenses to any one specific MEPRS account because two or more work centers share physical space, personnel, and/or supplies.

COSTS: Includes all operating expenses incurred in operating and maintaining the cost pool work center.

PERFORMANCE FACTOR: Occupied-bed day.

ASSIGNMENT PROCEDURE: Expenses and FTEs of shared performing work centers are distributed to requesting work centers based on workload. Cost pools are purified following the stepdown process (see Chapter 3). Cost pools are purified in alphabetical order except for ancillary cost pools.

d. OB-GYN Care Not Elsewhere Classified

ACZ

FUNCTION: Includes the expenses of those OB-GYN Care specialties and subspecialties that satisfy the criteria for a work center and are not listed in A.3.a. through A.3.c., above.

COSTS: Any work center account(s) established within this subaccount shall be charged with all operating expenses incurred in operating and maintaining the work center.

PERFORMANCE FACTOR: Occupied-bed day.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

4. Pediatric Care

AD

FUNCTION: Pediatric Care provides specialized inpatient care, treatment, and consultative evaluation of infants and children; maintains close liaison with the other professional services; coordinates healthcare delivery relative to the examination, diagnosis, treatment, and appropriate disposition of eligible patients; prepares medical records; and submits required reports. The organization of the pediatric function may vary according to patient load, staffing, and facilities. Each of the specialty care areas shall provide the specialized techniques and practices related to those specialty areas by using all available, modern diagnostic procedures, studies and therapy.

COSTS: Pediatric Care shall be a summary account that includes all operating expenses incurred in operating and maintaining the inpatient specialties listed in A.4.a. through A.4.g., below. Proration of non-personnel expenses for jointly operated or utilized facilities shall be based upon workload. Proration of personnel expenses shall be based upon time spent in each area or function. These proration procedures shall apply in each established Pediatric Care subaccount.

PERFORMANCE FACTOR: Occupied-bed day.

a. Pediatrics

ADA

FUNCTION: Pediatrics provides or ensures comprehensive diagnostic evaluation, specialized care and treatment, including prophylactic measures, for infants, children, and adolescents; provides full consultative services to the other professional services; appraises children's health and development status; and performs those functions outlined under Pediatric Care (A.4., above) as appropriate.

COSTS: The Pediatrics work center account shall be charged with all operating expenses incurred in operating and maintaining the function.

PERFORMANCE FACTOR: Occupied-bed day.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

b. Newborn Nursery

ADB

FUNCTION: The Newborn Nursery provides specialized inpatient care, treatment, and consultative evaluation of newborn infants; coordinates healthcare delivery relative to the examination, diagnosis, treatment, and appropriate disposition of eligible patients; prepares medical records; and submits required reports. The organization of the Newborn Nursery may vary according to patient load, staffing, and facilities. The Newborn Nursery provides for consultative evaluation; operates the care of the newborn, including those born prematurely; and provides for, or otherwise ensures, appropriate diagnostic evaluation and care of all inpatients in the neonatal age group.

COSTS: The Newborn Nursery work center account shall be charged with all operating expenses incurred in operating and maintaining the function.

PERFORMANCE FACTOR: Bassinet Day.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

c. Inactive

ADC

d. Adolescent Pediatrics

ADD

FUNCTION: Adolescent Pediatrics provides treatment for acute and chronic pediatric medical illnesses and diseases affecting youths 13 to 21 years of age; addresses overt and covert problems involving pubertal change, psychosocial adjustment, cognitive development and emotional maturation; and performs those functions outlined under Pediatric Care (A.4., above) as appropriate.

COSTS: The Adolescent Pediatrics work center account shall be charged with all operating expenses incurred in operating and maintaining the function.

PERFORMANCE FACTOR: Occupied-bed day.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

e. Inactive

ADE

f. Cost Pools

ADX

FUNCTION: Use this cost pool in situations where you cannot assign time and expenses to any one specific MEPRS account because two or more work centers share physical space, personnel, and/or supplies.

COSTS: Includes all operating expenses incurred in operating and maintaining the cost pool work center.

PERFORMANCE FACTOR: Occupied-bed day.

ASSIGNMENT PROCEDURE: Expenses and FTEs of shared performing work centers are distributed to requesting work centers based on workload. Cost pools are purified following the stepdown process (see Chapter 3). Cost pools are purified in alphabetical order except for ancillary cost pools.

g. Pediatric Care Not Elsewhere Classified

ADZ

FUNCTION: Includes the expenses of Pediatric Care specialties and subspecialties that satisfy the criteria for a work center and are not listed in A.4.a. through A.4.f., above.

COSTS: Any work center account(s) established within this subaccount shall be charged with all operating expenses incurred in operating and maintaining the work center.

PERFORMANCE FACTOR: Occupied-bed day.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

5. Orthopaedic Care

AE

FUNCTION: Orthopaedic Care provides inpatient care and consultative evaluation in the specialties listed in this section; coordinates healthcare delivery relative to the examination, diagnosis, care and treatment, rehabilitation, and appropriate disposition of eligible patients requiring orthopedic treatment, especially the preservation and restoration of the functions of the skeletal system, its articulation, and associated structures; prepares medical records; and submits required reports. The organization of the orthopaedic care function is subdivided into subspecialty areas that shall provide the specialized techniques and practices related to those subspecialty areas using all available, modern diagnostic procedures, studies, and therapy.

COSTS: Orthopaedic Care shall be a summary account that includes all operating expenses incurred in operating and maintaining the inpatient specialties listed in A.5.a. through A.5.e., below. Proration of non-personnel expenses for jointly operated or utilized facilities shall be based upon workload. Proration of personnel expenses shall be based upon time spent in each area or function. These proration procedures shall apply in each established Orthopaedic Care subaccount.

PERFORMANCE FACTOR: Occupied-bed day.

a. Orthopaedics

AEA

FUNCTION: Orthopaedics provides for the specialized care, treatment, and consultative evaluation of patients with diseases, disorders, and injuries of the musculoskeletal system; performs surgery for abnormal conditions of bones, joints, muscles, fasciae, and tendons; provides care and treatment of bone infections and other infected orthopaedic cases; provides care and treatment of fractures and associated soft tissue injuries; operates a cast room with facilities for application, alteration, and removal of plaster casts, splints, and various forms of traction required; and performs those functions outlined under Orthopaedic Care (A.5., above) as appropriate.

COSTS: The Orthopaedic work center account shall be charged with all operating expenses incurred in operating and maintaining the function.

PERFORMANCE FACTOR: Occupied-bed day.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

b. Podiatry

AEB

FUNCTION: Podiatry, under the general supervision of the orthopaedic surgeon, is responsible for the diagnosis, treatment, and prevention of foot disorders; provides inpatient consultations when requested by other professional services; assists with or performs inpatient surgical procedures on the foot; provides related follow-up care; and performs those functions outlined under Orthopaedic Care (A.5., above) as appropriate.

COSTS: The Podiatry work center account shall be charged with all operating expenses incurred in operating and maintaining the function.

PERFORMANCE FACTOR: Occupied-bed day.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

c. Hand Surgery

AEC

FUNCTION: Hand Surgery provides diagnostic, preoperative, surgical and postoperative care for patients with all affiliations related to the hand and upper extremity. In addition, care is provided to patients requiring peripheral reconstruction to include microvascular and microneural techniques, as well as brachial plexus reconstruction; and performs those functions outlined under Surgical Care (A.2., above) as appropriate.

COSTS: The Hand Surgery work center account shall be charged with all operating expenses incurred in operating and maintaining the function.

PERFORMANCE FACTOR: Occupied-bed day.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

d. Cost Pools

AEX

FUNCTION: Use this cost pool in situations where you cannot assign time and expenses to any one specific MEPRS account because two or more work centers share physical space, personnel, and/or supplies.

COSTS: Includes all operating expenses incurred in operating and maintaining the cost pool work center.

PERFORMANCE FACTOR: Occupied-bed day.

ASSIGNMENT PROCEDURE: Expenses and FTEs of shared performing work centers are distributed to requesting work centers based on workload. Cost pools are purified following the stepdown process (see Chapter 3). Cost pools are purified in alphabetical order except for ancillary cost pools.

e. Orthopaedic Care Not Elsewhere Classified

AEZ

FUNCTION: Includes the expenses of Orthopaedic Care specialties and subspecialties that satisfy the criteria for a work center and are not listed in A.5.a. through A.5.d., above.

COSTS: Any work center account(s) established within this subaccount shall be charged with all operating expenses incurred in operating and maintaining the work center.

PERFORMANCE FACTOR: Occupied-bed day.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

6. Psychiatric Care

AF

FUNCTION: Psychiatric Care provides specialized care and consultative evaluation for eligible inpatients; coordinates healthcare delivery relative to the examination, diagnosis, treatment, and appropriate disposition of patients with psychotic, neurotic, or other mental disorders; maintains protective custody of patients with psychiatric disorders when required to prevent injury to themselves or to others; establishes therapeutic regimens; conducts individual or group therapy sessions; provides short-term treatment to patients psychologically or physically dependent upon alcohol or drugs; maintains custody of sensitive or medically privileged records and correspondence that evolve during treatment of patients; prepares medical records; and submits required reports.

COSTS: Psychiatric Care shall be a summary account that includes all operating expenses incurred in operating and maintaining the inpatient specialties listed in A.6.a. through A.6.d., below. Proration of non-personnel expenses for jointly operated or utilized facilities shall be based upon workload. Proration of personnel expenses shall be based upon time spent in each area or

function. These proration procedures shall apply in each established Psychiatric Care subaccount.
PERFORMANCE FACTOR: Occupied-bed day.

a. Psychiatrics

AFA

FUNCTION: Psychiatrics provides specialized care and consultative evaluation for eligible inpatients; coordinates healthcare delivery relative to the examination, diagnosis, treatment, and appropriate disposition of patients with psychotic neurotic or other mental disorder; maintains protective custody of patients psychologically or physically dependent upon alcohol or drugs; maintains custody of sensitive or medically privileged records and correspondence, which evolve during treatment to patients; prepares medical records; and submits required reports.

COSTS: The Psychiatrics work center account shall be charged with all operating expenses incurred in operating and maintaining the function.

PERFORMANCE FACTOR: Occupied-bed day.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

b. Substance Abuse Rehabilitation

AFB

FUNCTION: Substance Abuse Rehabilitation provides specialized care and consultative evaluation for eligible inpatients undergoing rehabilitation for substance abuse; coordinates healthcare delivery relative to the examination, diagnosis, treatment, and appropriate disposition of patients undergoing therapy for alcohol and drug abuse; maintains protective custody of patients, when required to prevent injury to themselves or to others; establishes therapeutic regimens; conducts individual or group therapy sessions; provides short-term treatment to patients psychologically or physically dependent upon alcohol or drugs; maintains custody of sensitive or medically privileged records and correspondence, which evolve during treatment of patients; prepares medical records; and submits required reports.

COSTS: The Substance Abuse Rehabilitation work center account shall be charged with all operating expenses incurred in operating and maintaining the function.

PERFORMANCE FACTOR: Occupied-bed day.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

c. Cost Pools

AFX

FUNCTION: Use this cost pool in situations where you cannot assign time and expenses to any one specific MEPRS account because two or more work centers share physical space, personnel, and/or supplies.

COSTS: Includes all operating expenses incurred in operating and maintaining the cost pool work center.

PERFORMANCE FACTOR: Occupied-bed day.

ASSIGNMENT PROCEDURE: Expenses and FTEs of shared performing work centers are distributed to requesting work centers based on workload. Cost pools are purified following the stepdown process (see Chapter 3). Cost pools are purified in alphabetical order except for ancillary cost pools.

d. Psychiatric Care Not Elsewhere Classified

AFZ

FUNCTION: Includes the expenses of Psychiatric Care specialties and subspecialties that satisfy the criteria for a work center and are not listed in A.6.a. through A.6.c., above.

COSTS: Any work center account(s) established within this subaccount shall be charged with all operating expenses incurred in operating and maintaining the work center.

PERFORMANCE FACTOR: Occupied-bed day.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

7. Family Practice Care

AG

FUNCTION: Family Practice Care provides comprehensive inpatient care to patients suffering from disease and illness (appropriate to the specialty); coordinates and provides healthcare delivery relative the examination, diagnosis, treatment, and disposition of inpatients. It provides a comprehensive plan of care for inpatients, including counseling and guidance, health education, rehabilitation, and prevention of disease.

COSTS: Family Practice Care shall be a summary account that includes all operating expenses incurred in operating and maintaining the inpatient specialties listed in A.7.a. through A.7.j., below. Proration of non-personnel expenses for jointly operated or utilized facilities shall be based upon workload. Proration of personnel expenses shall be based upon time spent in each area or function. These proration procedures shall apply in each established Family Practice work center subaccount.

PERFORMANCE FACTOR: Occupied-bed day and/or Bassinet Day.

a. Family Practice Medicine

AGA

FUNCTION: Family Practice Medicine provides general and specialized inpatient care to patients suffering from disease and illness, and performs those functions outlined under Medical Care (A.1., above) as appropriate.

COSTS: The Family Practice Medicine work center account shall be charged with all operating expenses incurred in operating and maintaining the function.

PERFORMANCE FACTOR: Occupied-bed day.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

b. Family Practice Surgery

AGB

FUNCTION: Family Practice Surgery provides diagnostic, preoperative, and postoperative care for general surgery patients; and performs those functions outlined under Surgical Care (A.2., above) as appropriate.

COSTS: The Family Practice Surgery work center account shall be charged with all operating expenses incurred in operating and maintaining the function.

PERFORMANCE FACTOR: Occupied-bed day.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

c. Family Practice Obstetrics

AGC

FUNCTION: Family Practice Obstetrics provides for specialized care, treatment, and consultative evaluation to eligible inpatients; provides antepartum, delivery, and postpartum care to maternity patients; and performs those functions outlined under OB-GYN care (A.3.b., above) as appropriate.

COSTS: The Family Practice Obstetrics work center account shall be charged with all operating expenses incurred in operating and maintaining the function.

PERFORMANCE FACTOR: Occupied-bed day.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

d. Family Practice Pediatrics

AGD

FUNCTION: Family Practice Pediatrics provide or ensures comprehensive diagnostic evaluation, specialized care, and treatment, including prophylactic measures, for infants, children, and adolescents; appraises children's health

and development status; and performs those functions outlined under Pediatric Care (A.4., above) as appropriate.

COSTS: The Family Practice Pediatrics work center account shall be charged with all operating expenses incurred in operating and maintaining the function.

PERFORMANCE FACTOR: Occupied-bed day.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

e. Family Practice Gynecology

AGE

FUNCTION: Family Practice Gynecology provides specialized gynecological care, treatment, and evaluation to eligible inpatients; and performs those functions outlined under Gynecological Care (A.3.a., above) as appropriate.

COSTS: The Family Practice Gynecology work center account shall be charged with all operating expenses incurred in operating and maintaining the function.

PERFORMANCE FACTOR: Occupied-bed day.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

f. Family Practice Psychiatry

AGF

FUNCTION: Family Practice Psychiatry provides specialized care and evaluation for eligible inpatients; coordinates healthcare delivery relative to the examination, diagnosis, treatment, and appropriate disposition of patients with neurotic, or other mental disorder; establishes therapeutic regimens; and provides initial short-term treatment for patients psychologically or physically dependent upon alcohol or drugs; and performs those functions outlined under Psychiatric Care (A.6., above) as appropriate.

COSTS: The Family Practice Psychiatry work center account shall be charged with all operating expenses incurred in operating and maintaining the function.

PERFORMANCE FACTOR: Occupied-bed day.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

g. Family Practice Orthopaedics

AGG

FUNCTION: Family Practice Orthopaedics provides inpatient care and evaluation in the specialties listed in A.5.; coordinates healthcare delivery relative to the examination, diagnosis, care, treatment, rehabilitation, and appropriate disposition of eligible patients requiring orthopaedic treatment, especially the preservation and restoration of the skeletal system, its articulation, and associated structures.

COSTS: The Family Practice Orthopaedics work center account shall be charged with all operating expenses incurred in operating and maintaining the function.

PERFORMANCE FACTOR: Occupied-bed day.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

h. Family Practice Newborn Nursery

AGH

FUNCTION: The Family Practice Newborn Nursery provides specialized inpatient care, treatment, and evaluation of newborn infants; and coordinates healthcare delivery relative to the examination, diagnosis, treatment, and appropriate disposition of eligible patients.

COSTS: The Family Practice Newborn Nursery work center account shall be charged with all operating expenses incurred in operating and maintaining the function.

PERFORMANCE FACTOR: Occupied-bed day.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

i. Cost Pools

AGX

FUNCTION: Use this cost pool in situations where you cannot assign time and expenses to any one specific MEPRS account because two or more work centers share physical space, personnel, and/or supplies.

COSTS: Includes all operating expenses incurred in operating and maintaining the cost pool work center.

PERFORMANCE FACTOR: Occupied-bed day.

ASSIGNMENT PROCEDURE: Expenses and FTEs of shared performing work centers are distributed to requesting work centers based on workload. Cost pools are purified following the stepdown process (see Chapter 3). Cost pools are purified in alphabetical order except for ancillary cost pools.

j. Family Practice Care Not Elsewhere Classified

AGZ

FUNCTION: Includes the expenses of Family Practice Care specialties and subspecialties that satisfy the criteria for a work center and are not listed in A.7.a. through A.7.i., above.

COSTS: Any work center account(s) established within this subaccount shall be charged with all operating expenses incurred in operating and maintaining the work center.

PERFORMANCE FACTOR: Occupied-bed day.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

B. AMBULATORY CARE

FUNCTION: Ambulatory Care provides comprehensive primary medical care; diagnostic services, care, and treatment; minor ambulatory surgical procedures; medical examinations; mental health consultation; and proper medical disposition of inpatients and outpatients who are authorized beneficiaries. Provides a comprehensive plan for care for patients including monitoring and maintenance of their state of health, health education, individual and group counseling and guidance testing, psychiatric evaluation, rehabilitation, and prevention of disease. Provides clinical and consultation services, medical care evaluation, professional training of assigned personnel, preparation and submission of reports, and maintenance of medical records; provides follow-up care for selected postoperative patients; refers patients to specialty clinics as necessary; admits or refers patients to the MTF, as required; and provides specialized aviation medicine and underseas medicine care and support.

COSTS: The Ambulatory Care functional account includes all operating expenses in the following Ambulatory Care summary accounts: Medical Care, Surgical Care, Obstetrical and Gynecological Care, Pediatric Care, Orthopaedic Care, Psychiatric and/or Mental Health Care, Family Practice Care, Primary Medical Care, Emergency Medical Care, Flight Medicine Care, Underseas Medicine Care, and Rehabilitative Ambulatory Services.

PERFORMANCE FACTOR: Visit

1. Medical Care

BA

FUNCTION: Medical Care provides diagnostic services, care, treatment and proper medical disposition of inpatients and outpatients referred to medical clinics; provides a comprehensive plan of care for patients, including monitoring and maintaining their state of health, counseling and guidance, health education, rehabilitation, and prevention of disease; professional

training of assigned personnel, preparation and submission of reports, and maintenance of medical records.

COSTS: Medical Care shall be a summary account that includes all operating expenses incurred in operating and maintaining the medical clinics listed in B.1.a. through B.1.t., below. Expenses for a clinic shall be collected if it normally operates 16 or more hours per month. Expenses for infrequently operated medical clinics (i.e., less than 16 hours per month) shall be reported in the Internal Medicine Clinic account. Non-personnel expenses for jointly operated clinics shall be prorated based on workload performed in each clinic. Personnel expenses shall be accounted for based on time spent in each clinic.

PERFORMANCE FACTOR: Visit.

a. Internal Medicine Clinic

BAA

FUNCTION: The Internal Medicine Clinic examines, diagnoses, and treats internal disease; and performs those functions outlined under Medical Care (B.1., above) as appropriate.

COSTS: The Internal Medicine Clinic work center account shall be charged with all operating expenses incurred in operating and maintaining the clinic.

PERFORMANCE FACTOR: Visit.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

b. Allergy Clinic

BAB

FUNCTION: The Allergy Clinic examines, diagnoses, and treats disorders of allergenic origin; prepares and reviews case histories; obtains data through interviews and testing; interprets findings and determines types and duration of therapy; prepares allergy treatment extracts and serum kits; administers routine and prescribed allergenic injections; and performs those functions outlined under Medical Care (B.1., above) as appropriate.

COSTS: The Allergy Clinic work center account shall be charged with all operating expenses incurred in operating and maintaining the clinic.

PERFORMANCE FACTOR: Visit.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

c. Cardiology Clinic

BAC

FUNCTION: The Cardiology Clinic examines, diagnoses, and treats diseases and injuries (nonsurgical) of the cardiovascular system; directs specialized diagnostic procedures; and performs those functions outlined under Medical Care (B.1., above) as appropriate.

COSTS: The Cardiology Clinic work center account shall be charged with all operating expenses incurred in operating and maintaining the clinic.

PERFORMANCE FACTOR: Visit.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

d. Inactive

BAD

e. Diabetic Clinic

BAE

FUNCTION: The Diabetic Clinic examines, diagnoses, and treats diabetic diseases; provides health education counseling; and performs those functions outlined under Medical Care (B.1., above) as appropriate.

COSTS: The Diabetic Clinic work center account shall be charged with all operating expenses incurred in operating and maintaining the clinic.

PERFORMANCE FACTOR: Visit.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

f. Endocrinology (Metabolism) Clinic

BAF

FUNCTION: The Endocrinology Clinic examines, diagnoses, and treats diseases and injuries of the endocrine glands and internal secretions of the body; and performs those functions outlined under Medical Care (B.1., above) as appropriate.

COSTS: The Endocrinology Clinic work center account shall be charged with all operating expenses incurred in operating and maintaining the clinic.

PERFORMANCE FACTOR: Visit.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

g. Gastroenterology Clinic

BAG

FUNCTION: The Gastroenterology Clinic examines, diagnoses, and treats diseases and injuries (nonsurgical) of the gastrointestinal tract; directs specialized diagnostic procedures; and performs those functions outlined under Medical Care (B.1., above) as appropriate.

COSTS: The Gastroenterology Clinic work center account shall be charged with all operating expenses incurred in operating and maintaining the clinic.

PERFORMANCE FACTOR: Visit.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

h. Hematology Clinic

BAH

FUNCTION: The Hematology Clinic examines, diagnoses, and treats diseases of the blood; operates and maintains a hematology laboratory in support of the hematology clinic; and performs those functions outlined under Medical Care (B.1., above) as appropriate.

COSTS: The Hematology Clinic work center account shall be charged with all operating expenses incurred in operating and maintaining the clinic.

PERFORMANCE FACTOR: Visit.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

i. Hypertension Clinic

BAI

FUNCTION: The Hypertension Clinic examines, diagnoses, and treats hypertension disease; provides health education counseling; and performs those functions outlined under Medical Care (B.1., above) as appropriate.

COSTS: The Hypertension Clinic work center account shall be charged with all operating expenses incurred in operating and maintaining the clinic.

PERFORMANCE FACTOR: Visit.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

j. Nephrology Clinic

BAJ

FUNCTION: The Nephrology Clinic examines, diagnoses, and treats organic diseases and disorders of the renal system. See Same Day Services account (DG) for hemodialysis patients (paragraph D.7.b.). The clinic also performs those functions outlined under Medical Care (B.1., above) as appropriate.

COSTS: The Nephrology Clinic work center account shall be charged with all operating expenses incurred in operating and maintaining the clinic.

PERFORMANCE FACTOR: Visit.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

k. Neurology Clinic

BAK

FUNCTION: The Neurology Clinic examines, diagnoses, and treats organic diseases and disorders of the nervous system; and performs those functions outlined under Medical Care (B.1., above) as appropriate.

COSTS: The Neurology Clinic work center account shall be charged with all operating expenses incurred in operating and maintaining the clinic.

PERFORMANCE FACTOR: Visit.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

l. Outpatient Nutrition Clinic

BAL

FUNCTION: The Outpatient Nutrition Clinic provides comprehensive nutritional care to outpatients, including assessment and nutrition care planning, diet calculations, group or individual diet instruction, diet instruction material development, follow-up care and medical record documentation.

COSTS: The Outpatient Nutrition Clinic work center account shall include all operating expenses incurred in operating and maintaining the clinic, including appointment scheduling if accomplished by dietary department, publication management for patient handouts, telephone consultations with patients, workload reports, and documentation.

PERFORMANCE FACTOR: Visit.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

m. Oncology Clinic

BAM

FUNCTION: The Oncology Clinic examines, diagnoses, and treats tumors; and performs those functions outlined under Medical Care (B.1., above) as appropriate.

COSTS: The Oncology Clinic work center account shall be charged with all operating expenses incurred in operating and maintaining the clinic.

PERFORMANCE FACTOR: Visit.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

n. Pulmonary Disease Clinic

BAN

FUNCTION: Pulmonary Disease Clinic examines, diagnoses, and treats pulmonary disease and other diseases of the chest cavity; prepares and reviews case histories and clinical records; directs specialized diagnostic procedures and may supervise the pulmonary function laboratory; and performs those functions outlined under Medical Care (B.1., above) as appropriate.

COSTS: The Pulmonary Disease Clinic work center account shall be charged with all operating expenses incurred in operating and maintaining the clinic.

PERFORMANCE FACTOR: Visit.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

o. Rheumatology Clinic

BAO

FUNCTION: The Rheumatology Clinic examines, diagnoses, and treats disease and injuries (nonsurgical) of the joints and muscles; and performs those functions outlined under Medical Care (B.1., above) as appropriate.

COSTS: The Rheumatology Clinic work center account shall be charged with all operating expenses incurred in operating and maintaining the clinic.

PERFORMANCE FACTOR: Visit.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

p. Dermatology Clinic

BAP

FUNCTION: The Dermatology Clinic examines, diagnoses, and treats dermatological diseases and injuries; performs dermatological surgical procedures, physical examinations, and treatments; and performs those functions outlined under Medical Care (B.1., above) as appropriate.

COSTS: The Dermatology Clinic work center account shall be charged with all operating expenses incurred in operating and maintaining the clinic.

PERFORMANCE FACTOR: Visit.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

q. Infectious Disease Clinic

BAQ

FUNCTION: The Infectious Disease Clinic examines, diagnoses, and treats infectious diseases; and performs those functions outlined under Medical Care (B.1., above) as appropriate.

COSTS: The Infectious Disease Clinic work center account shall be charged with all operating expenses incurred in operating and maintaining the clinic.

PERFORMANCE FACTOR: Visit.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

r. Physical Medicine Clinic

BAR

FUNCTION: The Physical Medicine Clinic provides consultation, diagnoses, and referral primarily for patients with neuromusculoskeletal disorders; evaluates and prescribes orthotics and assistive devices; and performs electroneuromyographic testing.

COSTS: The Physical Medicine Clinic work center account shall be charged with all operating expenses incurred in operating and maintaining the clinic.

PERFORMANCE FACTOR: Visit.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

s. Cost Pools

BAX

FUNCTION: Use this cost pool in situations where you cannot assign time and expenses to any one specific MEPRS account because two or more work centers share physical space, personnel, and/or supplies.

COSTS: Includes all operating expenses incurred in operating and maintaining the cost pool work center.

PERFORMANCE FACTOR: Visit.

ASSIGNMENT PROCEDURE: Expenses and FTEs of shared performing work centers are distributed to requesting work centers based on workload. Cost pools are purified following the stepdown process (see Chapter 3). Cost pools are purified in alphabetical order except for ancillary cost pools.

t. Medical Care Not Elsewhere Classified

BAZ

FUNCTION: Includes the expenses of those Medical Care specialties and subspecialties that satisfy the criteria for a work center and are not listed in B.1.a. through B.1.s., above.

COSTS: Any work center account(s) established within this subaccount shall be charged with all operating expenses incurred in operating and maintaining the work center.

PERFORMANCE FACTOR: Visit.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

2. Surgical Care

BB

FUNCTION: Surgical Care provides diagnostic services, care, treatment, minor surgical procedures, and proper medical disposition of inpatients and outpatients referred to surgical clinics; provides follow-up care for selected postoperative patients; provides a comprehensive plan of care for patients, including counseling, guidance, and rehabilitation; and provides clinical consultation services, surgical care evaluation, professional training of assigned personnel, preparation and submission of reports and maintenance of medical records. These functions are performed in surgical subspecialty clinics when so organized.

COSTS: Surgical Care shall be a summary account that includes all operating expenses incurred in operating and maintaining the surgical clinics listed in B.2.a. through B.2.l., below. Expenses for a clinic shall be collected if it normally operates 16 or more hours per month. Expenses for infrequently operated clinics (i.e., less than 16 hours per month) shall be reported in the General Surgery Clinic account. Non-personnel expenses for jointly operated clinics shall be prorated based on workload performed in each clinic.

Personnel expenses shall be accounted for based on time spent in each clinic.
PERFORMANCE FACTOR: Visit.

a. General Surgery Clinic

BBA

FUNCTION: The General Surgery Clinic examines, diagnoses, and treats diseases, injuries, and disorders by surgical means; and performs those functions outlined under Surgical Care (B.2., above) as appropriate.

COSTS: The General Surgery Clinic work center account shall be charged with all operating expenses incurred in operating and maintaining the clinic.

PERFORMANCE FACTOR: Visit.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

b. Cardiovascular and Thoracic Surgery Clinic

BBB

FUNCTION: The Cardiovascular and Thoracic Surgery Clinic examines, diagnoses, and surgically treats diseases and injuries of the heart, circulatory system, and chest; and performs those functions outlined under Surgical Care (B.2., above) as appropriate.

COSTS: The Cardiovascular and Thoracic Surgery Clinic work center account shall be charged with all operating expenses incurred in operating and maintaining the clinic.

PERFORMANCE FACTOR: Visit.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

c. Neurosurgery Clinic

BBC

FUNCTION: The Neurosurgery Clinic examines, diagnoses, and surgically treats organic diseases, injuries, and disorders of the skull, brain, spinal cord, and peripheral nerves; and performs those functions outlined under Surgical Care (B.2., above) as appropriate.

COSTS: The Neurosurgery Clinic work center account shall be charged with all operating expenses incurred in operating and maintaining the clinic.

PERFORMANCE FACTOR: Visit.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

d. Ophthalmology Clinic

BBD

FUNCTION: The Ophthalmology Clinic examines, diagnoses, and treats diseases and injuries of the eye; and performs those functions outlined under Surgical Care (B.2., above) as appropriate.

COSTS: The Ophthalmology Clinic work center account shall be charged with all operating expenses incurred in operating and maintaining the clinic.

PERFORMANCE FACTOR: Visit.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

e. Organ Transplant Clinic

BBE

FUNCTION: The Organ Transplant Clinic examines, diagnoses, and treats diseases and injuries of organs that require transplant; and performs those functions outlined under Surgical Care (B.2., above) as appropriate.

COSTS: The Organ Transplant Clinic work center account shall be charged with all operating expenses incurred in operating and maintaining the clinic.

PERFORMANCE FACTOR: Visit.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

f. Otolaryngology Clinic

BBF

FUNCTION: The Otolaryngology Clinic examines, diagnoses, and treats injuries and disorders of the ear, nose, and throat; and performs those functions outlined under Surgical Care (B.2., above) as appropriate.

COSTS: The Otolaryngology Clinic work center account shall be charged with all operating expenses incurred in operating and maintaining the clinic.

PERFORMANCE FACTOR: Visit.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

g. Plastic Surgery Clinic

BBG

FUNCTION: The Plastic Surgery Clinic performs examinations and makes diagnoses to determine whether plastic or reconstructive surgery is required or feasible; examines and removes sutures on surgical follow-up patients; and performs those functions outlined under Surgical Care (B.2., above) as appropriate.

COSTS: The Plastic Surgery Clinic work center account shall be charged with all operating expenses incurred in operating and maintaining the clinic.

PERFORMANCE FACTOR: Visit.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during The stepdown process described in Chapter 3.

h. Proctology Clinic

BBH

FUNCTION: The Proctology Clinic examines, diagnoses, and treats diseases and injuries of the anus, rectum, and colon; and performs those functions outlined under Surgical Care (B.2., above) as appropriate.

COSTS: The Proctology Clinic work center account shall be charged with all operating expenses incurred in operating and maintaining the clinic.

PERFORMANCE FACTOR: Visit.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

i. Urology Clinic

BBI

FUNCTION: The Urology Clinic examines, diagnoses, and treats diseases, injuries, and disorders of the genitourinary tract; and performs those functions outlined under Surgical Care (B.2., above) as appropriate.

COSTS: The Urology Clinic work center account shall be charged with all operating expenses incurred in operating and maintaining the clinic.

PERFORMANCE FACTOR: Visit.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

j. Pediatric Surgery Clinic

BBJ

FUNCTION: The Pediatric Surgery Clinic examines, diagnoses, and treats diseases, injuries, and disorders of infants and children; and performs those functions outlined under Surgical Care (B.2., above) as appropriate.

COSTS: The Pediatric Surgery Clinic work center account shall be charged with all operating expenses incurred in operating and maintaining the clinic.

PERFORMANCE FACTOR: Visit.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

k. Cost Pools

BBX

FUNCTION: Use this cost pool in situations where you cannot assign time and expenses to any one specific MEPRS account because two or more work centers share physical space, personnel, and/or supplies.

COSTS: Includes all operating expenses incurred in operating and maintaining the cost pool work center.

PERFORMANCE FACTOR: Visit.

ASSIGNMENT PROCEDURE: Expenses and FTEs of shared performing work centers are distributed to requesting work centers based on workload. Cost pools are purified following the stepdown process (see Chapter 3). Cost pools are purified in alphabetical order except for ancillary cost pools.

1. Surgical Clinics Not Elsewhere Classified

BBZ

FUNCTION: Includes the expenses of those Surgical Care specialties and subspecialties that satisfy the criteria for a work center and are not listed in B.2.a. through B.2.k., above.

COSTS: Any work center account(s) established within this subaccount shall be charged with all operating expenses incurred in operating and maintaining the work center.

PERFORMANCE FACTOR: Visit.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

3. Obstetrical and Gynecological (OB-GYN) Care

BC

FUNCTION: OB-GYN Care provides diagnostic services, care, treatment, minor surgical procedures, and proper medical disposition of inpatients and outpatients referred to OB-GYN clinics; and provides follow-up care for selected postoperative patients. It provides a comprehensive plan of care for patients, including monitoring and maintaining their state of health, counseling and guidance, health education, rehabilitation, and prevention of diseases; and provides clinical and consultation services, medical care evaluation, professional training of assigned personnel, preparation and submission of reports, and maintenance of medical records. These functions are performed in the subspecialty clinics when so organized.

COSTS: OB-GYN Care shall be a summary account that includes all operating expenses incurred in operating and maintaining the clinics listed in B.3.a.

through B.3.e, below. Expenses for a clinic shall be collected if it normally operates 16 or more hours per month. Expenses for infrequently operated clinics (i.e., less than 16 hours per month) shall be reported in the Family Planning Clinic account. Non-personnel expenses for jointly operated clinics shall be prorated based on workload performed in each clinic. Personnel expenses shall be accounted for based on time spent in each clinic.

PERFORMANCE FACTOR: Visit.

a. Family Planning Clinic

BCA

FUNCTION: The Family Planning Clinic plans and conducts individual and group conferences for patients and families; provides counseling and education for the promotion and maintenance of health; identifies healthcare services, agencies, and resources available to the family, and makes appropriate referrals; and performs those functions outlined under OB-GYN Care (B.3., above) as appropriate.

COSTS: The Family Planning Clinic work center account shall be charged with all operating expenses incurred in operating and maintaining the clinic. If this work center is not separately established, the family planning expenses shall be charged to the work center performing the function.

PERFORMANCE FACTOR: Visit.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

b. Gynecology Clinic

BCB

FUNCTION: The Gynecology Clinic examines, diagnoses, and treats diseases and injuries of the female reproductive system; performs such procedures as diagnostic suction curettages, culdoscopies, cryosurgery, tubal cautery, and insertion of intrauterine devices; and performs those functions outlined under OB-GYN Care (B.3., above) as appropriate.

COSTS: The Gynecology Clinic work center account shall be charged with all operating expenses incurred in operating and maintaining the clinic.

PERFORMANCE FACTOR: Visit.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

c. Obstetrics Clinic

BCC

FUNCTION: The Obstetrics Clinic examines, diagnoses, and treats obstetrical patients; provides conferences for patients; and performs those functions outlined under OB-GYN Care (B.3., above) as appropriate.

COSTS: The Obstetrics Clinic work center account shall be charged with all operating expenses incurred in operating and maintaining the clinic.

PERFORMANCE FACTOR: Visit.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

d. Cost Pools

BCX

FUNCTION: Use this cost pool in situations where you cannot assign time and expenses to any one specific MEPRS account because two or more work centers share physical space, personnel, and/or supplies.

COSTS: Includes all operating expenses incurred in operating and maintaining the cost pool work center.

PERFORMANCE FACTOR: Visit.

ASSIGNMENT PROCEDURE: Expenses and FTEs of shared performing work centers are distributed to requesting work centers based on workload. Cost pools are purified following the stepdown process (see Chapter 3). Cost pools are purified in alphabetical order except for ancillary cost pools.

e. OB-GYN Care Not Elsewhere Classified

BCZ

FUNCTION: Includes the expenses of those OB-GYN Care specialties and subspecialties that satisfy the criteria for a work center and are not listed in B.3.a. through B.3.d., above.

COSTS: Any work center account(s) established within this subaccount shall be charged with all operating expenses incurred in operating and maintaining the work center.

PERFORMANCE FACTOR: Visit.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

4. Pediatric Care

BD

FUNCTION: Pediatric Care provides diagnostic services, care, treatment, and proper medical disposition of inpatients and outpatients referred to pediatric care clinics; provides a comprehensive plan of care for patients, including monitoring and maintaining their state of health, counseling and guidance, health education, rehabilitation, and prevention of disease; and provides clinical and consultation services, medical care evaluation, professional training of assigned personnel, preparation and submission of reports, and maintenance of medical records. These functions are performed in subspecialty clinics when so organized.

COSTS: Pediatric Care shall be a summary account that includes all operating expenses incurred in operating and maintaining the clinics listed in B.4.a. through B.4.e., below. Expenses for a clinic shall be collected if it normally operates 16 or more hours per month. Expenses for infrequently operated clinics (i.e., less than 16 hours per month) shall be reported in the Pediatric Clinic account. Non-personnel expenses for jointly operated clinics shall be prorated based on workload performed in each clinic. Personnel expenses shall be accounted for based on time spent in each clinic.

PERFORMANCE FACTOR: Visit.

a. Pediatric Clinic

BDA

FUNCTION: The Pediatric Clinic examines, diagnoses, and treats diseases and injuries of infants and children; implements a plan of care for children with minor illnesses, accidents, and developmental problems; assists and participates in programs for parent and child education on disease and accident prevention, nutrition, and family relationships; and performs those functions outlined under Pediatric Care (B.4., above) as appropriate.

COSTS: The Pediatric Clinic work center account shall be charged with all operating expenses incurred in operating and maintaining the clinic.

PERFORMANCE FACTOR: Visit.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

b. Adolescent Clinic

BDB

FUNCTION: The Adolescent Clinic examines, diagnoses, and treats diseases and injuries of adolescents; and performs those functions outlined under Pediatric Care (B.4., above) as appropriate.

COSTS: The Adolescent Clinic work center account shall be charged with all operating expenses incurred in operating and maintaining the clinic.

PERFORMANCE FACTOR: Visit.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

c. Well-Baby Clinic

BDC

FUNCTION: The Well-Baby Clinic examines, diagnoses, and refers for treatment newborn patients; assists and participates in programs for parent and child education and counseling in child rearing, healthcare practices, growth and development, disease and accident prevention, nutrition, and family relationships; and performs those functions outlined under Pediatric Care (B.4., above) as appropriate.

COSTS: The Well-Baby Clinic work center account shall be charged with all operating expenses incurred in operating and maintaining the clinic.

PERFORMANCE FACTOR: Visit.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

d. Cost Pools

BDX

FUNCTION: Use this cost pool in situations where you cannot assign time and expenses to any one specific MEPRS account because two or more work centers share physical space, personnel, and/or supplies.

COSTS: Includes all operating expenses incurred in operating and maintaining the cost pool work center.

PERFORMANCE FACTOR: Visit.

ASSIGNMENT PROCEDURE: Expenses and FTEs of shared performing work centers are distributed to requesting work centers based on workload. Cost pools are purified following the stepdown process (see Chapter 3). Cost pools are purified in alphabetical order except for ancillary cost pools.

e. Pediatric Care Not Elsewhere Classified

BDZ

FUNCTION: Includes the expenses of those Pediatric Care specialties and subspecialties that satisfy the criteria for a work center and are not listed in B.4.a. through B.4.d., above.

COSTS: Any work center account(s) established within this subaccount shall be charged with all operating expenses incurred in operating and maintaining the work center.

PERFORMANCE FACTOR: Visit.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

5. Orthopaedic Care

BE

FUNCTION: Orthopaedic Care provides diagnostic services, care, treatment, minor surgical procedures, and proper medical disposition of inpatients and outpatients referred to orthopaedic clinics; provides follow-up care for selected post-operative ambulatory patients; provides a comprehensive plan of care for patients, including monitoring and maintaining their state of health, counseling and guidance, health education, rehabilitation, and prevention of disease; and provides clinical and consultation services, medical care evaluation, professional training of assigned personnel, preparation and submission of reports, and maintenance of medical records. These functions are performed in the subspecialty clinics when so organized.

COSTS: Orthopaedic Care shall be a summary account that includes all operating expenses incurred in operating and maintaining the clinics listed in B.5.a. through B.5.h., below. Expenses for a clinic shall be collected if it normally operates 16 or more hours per month. Expenses for infrequently operated clinics (i.e., less than 16 hours per month) shall be reported in the Orthopaedic Clinic account. Non-personnel expenses for jointly operated clinics shall be prorated based on workload performed in each clinic. Personnel expenses shall be accounted for based on time spent in each clinic.

PERFORMANCE FACTOR: Visit.

a. Orthopaedic Clinic

BEA

FUNCTION: The Orthopaedic Clinic examines, diagnoses, and treats diseases, injuries, and abnormalities of the musculoskeletal system; and performs those functions outlined under Orthopaedic Care (B.5., above) as appropriate.

COSTS: The Orthopaedic Clinic work center account shall be charged with all operating expenses incurred in operating and maintaining the clinic.

PERFORMANCE FACTOR: Visit.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

b. Cast Clinic

BEB

FUNCTION: The Cast Clinic applies and removes casts, splints, and traction in connection with orthopaedic treatment; and performs those functions outlined under Orthopaedic Care (B.5., above) as appropriate.

COSTS: The Cast Clinic work center account shall be charged with all operating expenses incurred in operating and maintaining the clinic.

PERFORMANCE FACTOR: Visit.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

c. Hand Surgery Clinic

BEC

FUNCTION: The Hand Surgery clinic examines, diagnoses, and surgically treats diseases and injuries of the hand; and performs those functions outlined under Surgical Care and Orthopaedic Care (B.2. and B.5., above) as appropriate.

COSTS: The Hand Surgery Clinic work center account shall be charged with all operating expenses incurred in operating and maintaining the clinic.

PERFORMANCE FACTOR: Visit.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

d. Inactive

BED

e. Orthotic Laboratory

BEE

FUNCTION: The Orthotic Laboratory constructs orthopaedic appliances such as braces, casts, splints, supports, and shoes from impressions, forms, molds, and other specifications; measures, assembles, fits, and adjusts appliances, prostheses, and shoes to patients; repairs, replaces, and refits worn or broken appliances; and performs those functions outlined under Orthopaedic Care (B.5., above) as appropriate.

COSTS: The Orthotic Laboratory work center account shall be charged with all operating expenses incurred in operating and maintaining the clinic.

PERFORMANCE FACTOR: Visit.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

f. Podiatry Clinic

BEF

FUNCTION: The Podiatry Clinic examines, diagnoses, and treats patients with disorders, diseases, and injuries to the foot or adjunctive tissue; and performs those functions outlined under Orthopaedic Care (B.5., above) as appropriate.

COSTS: The Podiatry Clinic work center account shall be charged with all operating expenses incurred in operating and maintaining the clinic.

PERFORMANCE FACTOR: Visit.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

g. Cost Pools

BEX

FUNCTION: Use this cost pool in situations where you cannot assign time and expenses to any one specific MEPRS account because two or more work centers share physical space, personnel, and/or supplies.

COSTS: Includes all operating expenses incurred in operating and maintaining the cost pool work center.

PERFORMANCE FACTOR: Visit.

ASSIGNMENT PROCEDURE: Expenses and FTEs of shared performing work centers are distributed to requesting work centers based on workload. Cost pools are purified following the stepdown process (see Chapter 3). Cost pools are purified in alphabetical order except for ancillary cost pools.

h. Orthopaedic Care Not Elsewhere Classified

BEZ

FUNCTION: Includes the expenses of those Orthopaedic Care specialties and subspecialties that satisfy the criteria for a work center and are not listed in B.5.a. through B.5.g., above.

COSTS: Any work center account(s) established within this subaccount shall be charged with all operating expenses incurred in operating and maintaining the work center.

PERFORMANCE FACTOR: Visit.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

6. Psychiatric and/or Mental Health Care

BF

FUNCTION: Psychiatric and/or Mental Health Care provides diagnostic services, mental health consultation, care, treatment, and proper medical disposition of inpatients and outpatients referred to psychiatric and/or mental health clinics; provides a comprehensive plan of care for patients, including monitoring and maintenance of their state of health, individual and group counseling and guidance testing, psychiatric evaluation, health education, rehabilitation, and prevention of disease; and provides clinical and consultation services, medical care and evaluation, professional training of assigned personnel, preparation and submission of reports, and maintenance of medical records. These functions are performed in subspecialty clinics when so organized.

COSTS: Psychiatric and/or Mental Health Care shall be a summary account that includes all operating expenses incurred in operating and maintaining the clinics listed in B.6.a. through B.6.h., below. It excludes the operating expenses for the alcohol and drug abuse and/or rehabilitation program, which are reported in the Special Programs account (F). Expenses for a clinic shall be collected if it normally operates 16 or more hours per month. Expenses for infrequently operated clinics (i.e., less than 16 hours per month) shall be reported in the Psychiatry Clinic account. Non-personnel expenses for jointly operated clinics shall be prorated based on workload performed in each clinic. Personnel expenses shall be accounted for based on time spent in each clinic.

PERFORMANCE FACTOR: Visit.

a. Psychiatry Clinic

BFA

FUNCTION: The Psychiatry Clinic provides and coordinates psychiatric and medical services relative to the examination, consultation, diagnosis, treatment, and appropriate disposition of patients who require psychiatric care; conducts educational discussions with patients and their relatives to secure cooperation in the care and treatment of psychiatric disorders and in the prevention of recurrences; maintains appropriate records on observations, evaluations, and treatments, and provides both individual and group therapy; and performs those functions outlined under Psychiatric and/or Mental Health Care (B.6., above) as appropriate.

COSTS: The Psychiatry Clinic work center account shall be charged with all operating expenses incurred in operating and maintaining the clinic.

PERFORMANCE FACTOR: Visit.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

b. Psychology Clinic

BFB

FUNCTION: The Psychology Clinic provides psychological evaluations; administers psychometric tests and measurements, including tests of intellectual ability, projective tests, examination of attitudes and aptitudes, and group and individual situational tests; interprets and records the findings of these tests in relation to available psychiatric, social, and education data, and the patient's problems of personality adjustment; conducts individual and group therapy; provides consultative services as requested; and performs those functions outlined under Psychiatric and/or Mental Health Care (B.6., above) as appropriate.

COSTS: The Psychology Clinic work center account shall be charged with all operating expenses incurred in operating and maintaining the clinic.

PERFORMANCE FACTOR: Visit.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

c. Child Guidance Clinic

BFC

FUNCTION: The Child Guidance Clinic provides specialized evaluation counseling and treatment services for preadolescents and their families; evaluative work, and other services, as required; provides limited psychotherapeutic services; and performs those functions outlined under Psychiatric and/or Mental Health Care (B.6., above) as appropriate.

COSTS: The Child Guidance Clinic work center account shall be charged with all operating expenses incurred in operating and maintaining the clinic.

PERFORMANCE FACTOR: Visit.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

d. Mental Health Clinic

BFD

FUNCTION: The Mental Health Clinic provides those functions described in the Psychiatry, Psychology, Social Work, and Child Guidance Clinics (B.6.a. through B.6.c. and B.6.e.) when they are not separately established; and performs those functions outlined under Psychiatric and/or Mental Health Care (B.6., above) as appropriate. In addition, the Mental Health Clinic is responsible for providing psychiatric, clinical psychology, and clinical social work, as appropriate, to maintain the mental health of active duty military personnel. It provides mental health consultation services to the command, including: advice on matters pertaining to moral and motivation of military personnel; evaluation of command policies as they impact on the psychological effectiveness of military personnel; technical advice regarding the formulation and promulgation of policies pertinent to the selection, utilization, and disposition of military personnel; and, when indicated, recommends on clearance for separation from military service those individuals who cannot function adequately because of marital, emotional, or behavioral factors. It provides diagnosis and proper medical disposition of patients; evaluation of medical care; preparation and completeness of medical records and reports; and liaison with appropriate civilian mental health agencies.

COSTS: The Mental Health Clinic work center account shall be charged with all operating expenses incurred in operating and maintaining the clinic.

PERFORMANCE FACTOR: Visit.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

e. Social Work Clinic

BFE

FUNCTION: The Social Work Clinic provides psychosocial and socioeconomic evaluation and consultation; individual and group services and/or patient care, information, referral, and follow-up services to facilitate medical diagnosis, care, treatment, and disposition of patients (inpatient and outpatient) referred to the clinic, which includes self-referred patients and those seen automatically on the basis of diagnosis (e.g., suspected child abuse, attempted suicide). It provides a comprehensive plan of service to patients and their families, including counseling and guidance, therapy, information and referral, and discharge planning; provides clinical and consultative services to patients and families, MTF staff and military community; social service delivery evaluation; professional training of assigned and contractually affiliated personnel; prepares and submits reports; and maintains medical and social service records.

COSTS: The Social Work Clinic work center account shall be charged with all operating expenses incurred in operating and maintaining the clinic.

PERFORMANCE FACTOR: Visit.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

f. Substance Abuse Clinic

BFF

FUNCTION: The Substance Abuse Clinic provides diagnostic services, mental health consultation, care, treatment, and proper medical disposition of inpatients and outpatients referred to the substance abuse clinic; provides a comprehensive plan of care for patients, including monitoring and maintenance of their state of health, individual and group counseling and guidance testing, psychiatric evaluation, health education, rehabilitation, and prevention of diseases; and provides clinical and consultation services, medical care and evaluation, professional training of assigned personnel, preparation and submission of reports, maintenance of medical records, and monitors drug and alcohol abuse control.

COSTS: The Substance Abuse Clinic work center account shall be charged with all operating expenses incurred in operating and maintaining the clinic.

PERFORMANCE FACTOR: Visit.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

g. Cost Pools

BFX

FUNCTION: Use this cost pool in situations where you cannot assign time and expenses to any one specific MEPRS account because two or more work centers share physical space, personnel, and/or supplies.

COSTS: Includes all operating expenses incurred in operating and maintaining the cost pool work center.

PERFORMANCE FACTOR: Visit.

ASSIGNMENT PROCEDURE: Expenses and FTEs of shared performing work centers are distributed to requesting work centers based on workload. Cost pools are purified following the stepdown process (see Chapter 3). Cost pools are purified in alphabetical order except for ancillary cost pools.

h. Psychiatric and/or Mental Health Care Not Elsewhere Classified

BFZ

FUNCTION: Includes the expenses of those Psychiatric and/or Mental Health Care specialties and subspecialties that satisfy the criteria for a work center and are not listed in B.6.a. through B.6.g., above.

COSTS: Any work center account(s) established within this subaccount shall be charged with all operating expenses incurred in operating and maintaining the work center.

PERFORMANCE FACTOR: Visit.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

7. Family Practice Care

BG

FUNCTION: Family Practice Care provides comprehensive examination, diagnosis, and treatment of inpatients and outpatients. They assist, provide, and evaluate care of patients with a healthcare problem, including history and physical, assessment and treatment of illnesses, maintenance of chronic diseases, and counseling and teaching.

COSTS: Family Practice Care shall be a summary account that includes all operating expenses incurred in operating and maintaining the family practice clinics listed in B.7.a. through B.7.c., below. Expenses for a clinic shall be collected if it normally operates 16 or more hours per month. Expenses for infrequently operated clinics (i.e., less than 16 hours per month) shall be reported in the Family Practice Clinic account. Non-personnel expenses for jointly operated clinics shall be prorated based on workload performed in each clinic. Personnel expenses shall be accounted for based on time spent in each clinic.

PERFORMANCE FACTOR: Visit.

a. Family Practice Clinic

BGA

FUNCTION: The Family Practice Clinic provides comprehensive primary medical care, diagnostic services, treatment, and proper medical disposition of inpatients and outpatients referred to the family practice clinic. It provides a comprehensive plan of care for patients, including monitoring and maintenance of their state of health, counseling and guidance, health education, rehabilitation and prevention of disease; and provides clinical and consultation services, medical care evaluation, professional training of assigned personnel, preparation and submission of reports, and functions as a subaccount.

COSTS: The Family Practice Clinic work center account shall be charged with all operating expenses incurred in operating and maintaining the clinic.

PERFORMANCE FACTOR: Visit.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

b. Cost Pools

BGX

FUNCTION: Use this cost pool in situations where you cannot assign time and expenses to any one specific MEPRS account because two or more work centers share physical space, personnel, and/or supplies.

COSTS: Includes all operating expenses incurred in operating and maintaining the cost pool work center.

PERFORMANCE FACTOR: Visit.

ASSIGNMENT PROCEDURE: Expenses and FTEs of shared performing work centers are distributed to requesting work centers based on workload. Cost pools are purified following the stepdown process (see Chapter 3). Cost pools are purified in alphabetical order except for ancillary cost pools.

c. Family Practice Care Not Elsewhere Classified

BGZ

FUNCTION: Includes the expenses of those Family Practice Care specialties and subspecialties that satisfy the criteria for a work center and are not listed in B.7.a. through B.7.b., above.

COSTS: Any work center account(s) established within this subaccount shall be charged with all operating expenses incurred in operating and maintaining the work center.

PERFORMANCE FACTOR: Visit.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

8. Primary Medical Care

BH

FUNCTION: Primary Medical Care includes examination, diagnosis, treatment, health education, counseling, and proper medical disposition of ambulatory patients.

COSTS: Primary Medical Care shall be a summary account that includes all the operating expenses incurred in operating and maintaining the Primary Medical Care Clinics listed in B.8.a. through B.8.k., below. Expenses for a clinic shall be collected if it normally operates 16 or more hours per month. Expenses for infrequently operated clinics (i.e., less than 16 hours per month) shall be reported in the Primary Care Clinic account. Non-personnel expenses for jointly operated clinics shall be prorated based on workload performed in each clinic. Personnel expenses shall be accounted for based on time spent in each clinic.

PERFORMANCE FACTOR: Visit.

a. Primary Care Clinics

BHA

FUNCTION: Primary Care Clinics are the usual means for entry into the healthcare system. These work centers examine, diagnose, and treat ambulatory patients, giving continuity and coordination to their total healthcare, including referral to other health professionals and admissions to inpatient services, retaining primary responsibility for care of these patients as appropriate to the circumstances. They assess, provide, and evaluate care of patients with a healthcare problem, including history and physical, assessment and treatment of common minor illnesses, maintenance care of patients with chronic diseases, and health counseling and teaching. They include nonspecialized clinics such as the general outpatient clinic, walk-in (TRIAGE) clinic, acute minor illness clinic, chronic care clinic, dispensaries, general medicine clinic (when used as a primary care clinic), attending surgeon's office, convenience clinics (all types) and military sick call.

COSTS: The Primary Care Clinics work center account shall be charged with all operating expenses incurred in operating and maintaining the clinics. The cost of occupational health tests and services conducted for civilian employees shall be identified, accumulated, and transferred to the Environmental Health Program (FBE) account in Special Programs.

PERFORMANCE FACTOR: Visit.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

b. Medical Examination Clinic

BHB

FUNCTION: The Medical Examination clinic conducts active duty periodic reenlistment and separation medical exams and nonoccupational medical examinations including all school entrance, insurance, premarital, and appropriated and nonappropriated fund occupational categories; processes all administrative work incident to such examinations; collects and labels specimens, requests and evaluates laboratory, x-ray, EKG, and dental reports for patients; takes and records vital signs; refers patients for medical care, as appropriate; and performs those functions outlined under primary medical care (B.8., above). Air Force facilities use BJA account code.

COSTS: The Medical Examination Clinic work center account shall be charged with all operating expenses incurred in operating and maintaining the clinic.

PERFORMANCE FACTOR: Visit.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

c. Optometry Clinic

BHC

FUNCTION: The Optometry Clinic provides examinations of the eyes and cheeks and adnexa, to include refraction and other procedures; and prescribes lenses to correct refractive error and improve vision. It refers patients to physicians for diagnosis and treatment of suspected disease. The optometry clinic uses appropriate drugs to perform optometric procedures. When using these drugs, immediate medical care is available in the event of adverse reaction.

COSTS: The Optometry Clinic work center account shall be charged with all operating expenses incurred in operating and maintaining the clinic.

PERFORMANCE FACTOR: Visit.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

d. Audiology Clinic

BHD

FUNCTION: The Audiology Clinic performs advanced tests of auditory and vestibular functions; diagnoses auditory, vestibular, and neuro-otologic disorders; and prescribes and fits hearing aids.

COSTS: The Audiology Clinic work center account shall be charged with all operating expenses incurred in operating and maintaining the clinic.

PERFORMANCE FACTOR: Visit.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

e. Speech Pathology Clinic

BHE

FUNCTION: The Speech Pathology Clinic administers medically prescribed therapeutic and rehabilitative services to speech defective patients. Additional activities may include, but are not limited to, the provision of clinical and consultative services.

COSTS: The Speech Pathology Clinic work center account shall be charged with all operating expenses incurred in operating and maintaining the clinic.

PERFORMANCE FACTOR: Visit.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

f. Community Health Clinic

BHF

FUNCTION: The Community Health Clinic identifies health needs and implements a health services program based on the assessment of the health status of the military community. The program includes: health education and counseling for active duty and retired Service members and their beneficiaries; participation in patient discharge planning; health guidance to the installation's child care centers and pre-schools; home visits to high-risk families for purpose of disease prevention and health promotion, to include newborn, handicapped, and chronic illness visits; coordinates child health services with area high school nurses; maintains a tuberculosis screening and surveillance program to include monitoring of patients on chemoprophylaxis; participates in epidemiological investigations; participates in family advocacy case management team with emphasis on prevention and health promotion; provides counseling on child care; participates in management of the wellness and fitness program.

COSTS: The Community Health Clinic work center account shall be charged with all operating expenses incurred in operating and maintaining the clinic.

PERFORMANCE FACTOR: Visit.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

g. Occupational Health Clinic

BHG

FUNCTION: The Occupational Health Clinic supports the evaluation of medical conditions in potentially health-hazardous job environments, predominately, but not limited to, industrial settings; provides emergency medical care services that are not the result of occupational and/or industrial illnesses and injuries that occur at industrial work sites; and provides clinical services for nonacute job-related illnesses and injuries that may occur as a result of exposure to work environment.

COSTS: The Occupational Health Clinic work center account shall be charged with all the operating expenses incurred in operating and maintaining the function.

PERFORMANCE FACTOR: Visit.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

h. PRIMUS and/or NAVCARE Clinics

BHH

FUNCTION: PRIMUS and/or NAVCARE Clinics examine, diagnose, and treat ambulatory patients. They assess, provide, and evaluate care of patients with a healthcare problem, including history and physical assessment, and treatment of common minor illnesses.

COSTS: The PRIMUS and/or NAVCARE Clinics work center account shall be charged with all operating expenses incurred in operating and maintaining the clinic according to the contract.

NOTE: The contract cost includes filling prescriptions, providing x-rays and laboratory services, and other overhead expenses incurred by the contractor. Therefore, the PRIMUS and/or NAVCARE work center should not receive stepdown expenses from support and ancillary services.

PERFORMANCE FACTOR: Visit.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

i. Immediate Care Clinic

BHI

FUNCTION: The Immediate Care Clinic account is established for fixed MTFs that are not considered hospitals. Immediate care clinic provides reasonable care in determining whether an emergency exists, renders lifesaving first aid, and makes appropriate referral to the nearest facility that has the capability of providing the needed services. At least one physician will be available within 30 minutes or less. Ambulance service is at least provided during normal clinic duty hours and generally 24 hours per day.

COSTS: The Immediate Care Clinic work center account shall be charged with all the operating expenses incurred in operating and maintaining the clinic.

PERFORMANCE FACTOR: Visit.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

j. Cost Pools

BHX

FUNCTION: Use this cost pool in situations where you cannot assign time and expenses to any one specific MEPRS account because two or more work centers share physical space, personnel, and/or supplies.

COSTS: Includes all operating expenses incurred in operating and maintaining the cost pool work center.

PERFORMANCE FACTOR: Visit.

ASSIGNMENT PROCEDURE: Expenses and FTEs of shared performing work centers are distributed to requesting work centers based on workload. Cost pools are purified following the stepdown process (see Chapter 3). Cost pools are purified in alphabetical order except for ancillary cost pools.

k. Primary Medical Care Not Elsewhere Classified

BHZ

FUNCTION: Includes the expenses of those Primary Medical Care specialties and subspecialties that satisfy the criteria for a work center and are not listed in B.8.a. through B.8.j., above.

COSTS: Any work center account(s) established within this subaccount shall be charged with all operating expenses incurred in operating and maintaining the work center.

PERFORMANCE FACTOR: Visit.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

9. Emergency Medical Care

BI

FUNCTION: Emergency Medical Care provides emergency services, support, and treatment of an emergency nature and refers and admits as necessary; provides various services, evaluations, and training.

COSTS: Emergency Medical Care shall be a summary account that includes all the operating expenses incurred in operating and maintaining the emergency medical care clinics listed in B.9.a. through B.9.c., below. Expenses for a clinic shall be collected if it normally operates 16 or more hours per month. Expenses for infrequently operated clinics (i.e., less than 16 hours per month) shall be reported in the Emergency Medical Clinic account. Non-personnel expenses for jointly operated clinics shall be prorated based on workload performed in each clinic. Personnel expenses shall be accounted for based on time spent in each clinic.

PERFORMANCE FACTOR: Visit.

a. Emergency Medical Clinic

BIA

FUNCTION: Emergency Medical Clinic provides emergency care, diagnostic services, treatment, surgical procedures, and proper medical disposition of an emergency nature to patients who present themselves to the service; refers patients to specialty clinics as necessary; admits patients to the MTF, as required; provides clinical and consultation services, medical care evaluation, professional training of assigned personnel, preparation and submission of reports, and services and medical support of mass casualty and fire drills.

COSTS: Emergency Medical Clinic shall be a work center account that includes all operating expenses incurred in operating and maintaining the emergency service.

PERFORMANCE FACTOR: Visit.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

b. Cost Pools

BIX

FUNCTION: Use this cost pool in situations where you cannot assign time and expenses to any one specific MEPRS account because two or more work centers share physical space, personnel, and/or supplies.

COSTS: Includes all operating expenses incurred in operating and maintaining the cost pool work center.

PERFORMANCE FACTOR: Visit.

ASSIGNMENT PROCEDURE: Expenses and FTEs of shared performing work centers are distributed to requesting work centers based on workload. Cost pools are purified following the stepdown process (see Chapter 3). Cost pools are purified in alphabetical order except for ancillary cost pools.

c. Emergency Medical Care Not Elsewhere Classified

BIZ

FUNCTION: Includes the expenses of those Emergency Medical Care specialties and subspecialties that satisfy the criteria for a work center and are not listed in B.9.a. through B.9.b., above.

COSTS: Any work center account(s) established within this subaccount shall be charged with all operating expenses incurred in operating and maintaining the work center.

PERFORMANCE FACTOR: Visit.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

10. Flight Medicine Care

BJ

FUNCTION: Flight Medicine Care provides primary care for all aviation personnel, their dependents, and other authorized personnel; conducts medical examination for all active duty personnel requiring flight physicals; provides specialized aviation medicine, education, and staff advice to the installation and geographical area; participates in the aviation safety and accident investigation program; participates in the flying mission of the aviation activity; and ensures accomplishment of proper administrative actions involving change in flying status for medical reasons. (Flight Medicine Clinic in the Air Force also performs routine periodic physicals.)

COSTS: Flight Medicine Care shall be a summary account that includes all the operating expenses incurred in operating and maintaining the flight medicine care clinics listed in B.10.a. through B.10.c., below. Expenses for a clinic shall be collected if it normally operates 16 or more hours per month. Expenses for infrequently operated clinics (i.e., less than 16 hours per month) shall be reported in the Flight Medicine Clinic account. Non-personnel expenses for jointly operated clinics shall be prorated based on workload performed in each clinic. Personnel expenses shall be accounted for based on time spent in each clinic.

PERFORMANCE FACTOR: Visit.

a. Flight Medicine Clinic

BJA

FUNCTION: Flight Medicine Clinic provides diagnostic services, care, and proper medical disposition of all aviation personnel, their dependents, and other authorized personnel; conducts medical examinations for all flying personnel, missile duty personnel, air traffic controllers, physiological training unit personnel, pilot and navigator training applicants, and applicants for Federal Aviation Administration (FAA) certification (classes 2 and 3); provides specialized aviation medicine to the installation and geographical area; participates in the aviation safety and accident investigation programs; provides aeromedical staff advice, aeromedical education, and participates in the flying mission of the aviation activity; and ensures accomplishment of proper administrative actions in all cases involving change in flying status for medical reasons.

COSTS: Flight Medicine Clinic shall be a work center account that includes all the operating expenses incurred in providing ambulatory flight medicine care. It excludes the cost of organizational equipment such as flight clothing for physicians, nurses, and enlisted technicians; travel to support proficiency flying; accident prevention and investigation; and repair, maintenance, and operation of field ambulances. These expenses shall be identified, accumulated, and reported under the appropriate readiness account.

PERFORMANCE FACTOR: Visit.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

b. Cost Pools

BJX

FUNCTION: Use this cost pool in situations where you cannot assign time and expenses to any one specific MEPRS account because two or more work centers share physical space, personnel, and/or supplies.

COSTS: Includes all operating expenses incurred in operating and maintaining the cost pool work center.

PERFORMANCE FACTOR: Visit.

ASSIGNMENT PROCEDURE: Expenses and FTEs of shared performing work centers are distributed to requesting work centers based on workload. Cost pools are purified following the stepdown process (see Chapter 3). Cost pools are purified in alphabetical order except for ancillary cost pools.

c. Flight Medicine Care Not Elsewhere Classified

BJZ

FUNCTION: Includes the expenses of those Flight Medicine Care specialties and subspecialties that satisfy the criteria for a work center and are not listed in B.10.a. through B.10.b., above.

COSTS: Any work center account(s) established within this subaccount shall be charged with all operating expenses incurred in operating and maintaining the work center.

PERFORMANCE FACTOR: Visit.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

11. Underseas Medicine Care

BK

FUNCTION: Underseas Medicine Care provides primary care for all ambulatory submarine and diving personnel; conducts medical examinations of submarine and diving personnel and for occupational exposure to ionizing and nonionizing radiation; coordinates studies in support of underseas medicine; monitors medical boards ensuring proper disposition of personnel; and ensures accomplishment of proper administrative actions in all cases involving changes in rating for medical reasons.

COSTS: Underseas Medicine Care shall be a summary account that includes all the operating expenses incurred in operating and maintaining the underseas medicine care clinics listed in B.11.a. through B.11.c., below. Expenses for a clinic shall be collected if it normally operates 16 or more hours per month. Expenses for infrequently operated clinics (i.e., less than 16 hours per month) shall be reported in the Underseas Medicine Clinic account. Non-personnel expenses for jointly operated clinics shall be prorated based on workload performed in each clinic. Personnel expenses shall be accounted for based on time spent in each clinic.

PERFORMANCE FACTOR: Visit.

a. Underseas Medicine Clinic

BKA

FUNCTION: Underseas Medicine Clinic provides diagnostic services, care, treatment, and proper medical disposition of ambulatory submarine and diving personnel; conducts medical examinations of submarine and diving personnel for occupational radiographic, laboratory, pulmonary function, audiometric, and ophthalmologic studies in support of underseas medicine; monitors results of medical boards to ensure that timely and accurate qualification and/or disqualification procedures are carried out in regard to submarine and diving personnel and occupational radiation workers; provides undersea medical staff advice and education; acts as a consultant for the management of diving and hyperbaric casualties, disease and cases that may be amenable to hyperbaric oxygenation treatment; and ensures accomplishment of rating for medical reasons.

COSTS: Underseas Medicine Clinic shall be a work center account that includes all the operating expenses incurred in providing underseas medicine care.

PERFORMANCE FACTOR: Visit.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

b. Cost Pools

BKX

FUNCTION: Use this cost pool in situations where you cannot assign time and expenses to any one specific MEPRS account because two or more work centers share physical space, personnel, and/or supplies.

COSTS: Includes all operating expenses incurred in operating and maintaining the cost pool work center.

PERFORMANCE FACTOR: Visit.

ASSIGNMENT PROCEDURE: Expenses and FTEs of shared performing work centers are distributed to requesting work centers based on workload. Cost pools are purified following the stepdown process (see Chapter 3). Cost pools are purified in alphabetical order except for ancillary cost pools.

c. Underseas Medicine Care Not Elsewhere Classified

BKZ

FUNCTION: Includes the expenses of those Underseas Medicine Care specialties and subspecialties that satisfy the criteria for a work center and are not listed in B.11.a. through B.11.b., above.

COSTS: Any work center account(s) established within this subaccount shall be charged with all operating expenses incurred in operating and maintaining the work center.

PERFORMANCE FACTOR: Visit.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

12. Rehabilitative Ambulatory Services

BL

FUNCTION: Rehabilitative Ambulatory Services include activities such as direct patient care, testing, evaluation, consultation, counseling, supervision, teaching, administration, research, and community service for inpatients and outpatients. Such services are provided by professionally qualified personnel, with periodic reports regarding evaluation and progress being submitted to cognizant physicians.

COSTS: Rehabilitative Ambulatory Services shall be a summary account that includes all the operating expenses incurred in operating and maintaining the rehabilitative ambulatory clinics listed in B.12.a. through B.12.e., below. Expenses for a clinic shall be collected if it normally operates 16 or more hours per month. Expenses for infrequently operated clinics (i.e., less than 16 hours per month) shall be reported in the Physical Therapy Clinic account. Non-personnel expenses for jointly operated clinics shall be prorated based on workload performed in each clinic. Personnel expenses shall be accounted for based on time spent in each clinic.

PERFORMANCE FACTOR: Visit.

a. Physical Therapy Clinic

BLA

FUNCTION: The Physical Therapy Clinic develops, coordinates, and utilizes selected knowledge and skill in planning, organizing, and managing programs for the care of inpatients and outpatients whose ability to function is impaired or threatened by disease or injury. Physical therapy primarily services patients whose actual impairment is related to neuromusculoskeletal, pulmonary, and cardiovascular systems; evaluates the function and impairment of these systems, such as muscle testing and range of motion evaluation; selects and applies therapeutic procedures to maintain, improve, or restore these functions. Therapeutic procedures include therapeutic exercises, application of physical modalities (heat and cold), gait training including prosthetics and activities of daily living training; and home visits to advise

or give therapy; provide instruction in exercises for special programs, such as pre- and post-partum care, weight reduction, physical reconditioning, and therapeutic pool activities; and incorporate activities such as direct patient care, evaluation, testing, consultation, counseling, teaching, administration, research, and community services.

COSTS: The Physical Therapy Clinic work center account shall be charged with all operating expenses incurred in operating and maintaining the function.

PERFORMANCE FACTOR: Visit.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

b. Occupational Therapy Clinic

BLB

FUNCTION: Occupational Therapy Clinic, under medical referral, includes the use of tasks or activities for remediation and restoration of physical and/or psychosocial function; assessment and improvement of daily life skills, health maintenance, and prevention of disability. Services may include, but are not limited to, treatment for sensory integrative dysfunction, evaluation of work adjustment, development of avocational skills, fabrication of orthotic and assistive devices, and rehabilitative counseling with patients and families. As appropriate, service may be extended to provide home visits and

consultation services to community agencies supporting the Uniformed Services.

COSTS: The Occupational Therapy Clinic work center account shall be charged with all operating expenses incurred in operating and maintaining the function.

PERFORMANCE FACTOR: Visit.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

c. Neuromusculoskeletal Screening Clinic

BLC

FUNCTION: Physical and occupational therapists, under the direction of a physician, provide primary care evaluation and treatment referrals for patients seeking care for neuromusculoskeletal complaints. Physical therapists are concerned primarily with spasms, pain, sprains, and strains. Occupational therapists are concerned with disorders of the hand, wrist, and elbow.

COSTS: The Neuromusculoskeletal Screening Clinic work center account shall be charged with all operating expenses incurred in operating and maintaining the function.

PERFORMANCE FACTOR: Visit.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

d. Cost Pools

BLX

FUNCTION: Use this cost pool in situations where you cannot assign time and expenses to any one specific MEPRS account because two or more work centers share physical space, personnel, and/or supplies.

COSTS: Includes all operating expenses incurred in operating and maintaining the cost pool work center.

PERFORMANCE FACTOR: Visit.

ASSIGNMENT PROCEDURE: Expenses and FTEs of shared performing work centers are distributed to requesting work centers based on workload. Cost pools are purified following the stepdown process (see Chapter 3). Cost pools are purified in alphabetical order except for ancillary cost pools.

e. Rehabilitative Ambulatory Services Not Elsewhere Classified

BLZ

FUNCTION: Includes the expenses of those Rehabilitative Ambulatory Services specialties and subspecialties that satisfy the criteria for a work center and are not listed in B.12.a. through B.12.d., above.

COSTS: Any work center account(s) established within this subaccount shall be charged with all operating expenses incurred in operating and maintaining the work center.

PERFORMANCE FACTOR: Visit.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

C. DENTAL CARE

FUNCTION: Dental Care provides comprehensive dental care for Armed Forces members; provides comprehensive dental care for certain former members subject to the availability of space and facilities and the capabilities of the dental staff; and provides dental care for dependents in facilities of the Uniformed Services subject to the availability of space and facilities and the capabilities of the dental staff. Comprehensive dental care includes: emergency dental care worldwide; dental care as a necessary adjunct of medical, surgical, or preventive treatment, worldwide; routine dental care outside the United States and at stations in the United States, where adequate civilian facilities are unavailable; and diagnostic tests and services, including laboratory and x-ray examinations.

COSTS: The Dental Care functional account shall include all operating expenses in the dental services and dental prosthetics summary accounts. This summarization permits the identification of the total cost of dental care provided. Cost of Area Dental Prosthetic Laboratory (Type 1) shall be accounted for under the DoD Program Element Codes: Dental Care Activities - CONUS, or Dental Care Activities - OCONUS. If any expenses are attributable to Area Dental Prosthetic Laboratory (Type 1), they shall be charged to the Area Dental Prosthetic Laboratory (Type 1) Special Programs account (FAB).

PERFORMANCE FACTOR: Weighted procedure (see Appendix C).

1. Dental Services

CA

FUNCTION: Dental Services provides dental care to eligible dental patients.

COSTS: Dental services shall be a summary account that includes all operating expenses incurred in providing dental care at an installation or within a dental command.

PERFORMANCE FACTOR: Weighted procedure, Composite Time Value (CTV) or Composite Laboratory Value (CLV) (see Appendix C).

a. Dental Care

CAA

FUNCTION: Dental Care provides oral examination, patient education, diagnosis, treatment, and care to include all phases of restorative dentistry, oral surgery, prosthodontics, oral pathology, periodontics, orthodontics, endodontics, oral hygiene, preventive dentistry, and radiodontics to eligible dental patients.

COSTS: The Dental Care work center account shall be charged with all operating expenses incurred in providing dental care at an installation or within a dental command.

PERFORMANCE FACTOR: Weighted procedure, CTV or CLV (see Appendix C).

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

b. Cost Pools

CAX

FUNCTION: Use Dental Care cost pool in situations where you cannot assign time and expenses to any one specific MEPRS account because two or more work centers share physical space, personnel, and/or supplies.

COSTS: Includes all operating expenses incurred in operating and maintaining the cost pool work center.

PERFORMANCE FACTOR: Weighted procedure, CTV or CLV (see Appendix C).

ASSIGNMENT PROCEDURE: Expenses and FTEs of shared performing work centers shall be reassigned during purification based on the ratio of weighted procedures provided to each sharing account to the total weighted procedures performed. Cost pools are purified following the stepdown process (see Chapter 3). Cost pools are purified in alphabetical order except for ancillary cost pools.

c. Dental Care Not Elsewhere Classified

CAZ

FUNCTION: Includes the expenses of Dental Care services that satisfy the criteria for a work center and are not listed in C.1.a. through C.1.b., above.

COSTS: Any work center account(s) established within this subaccount shall be charged with all operating expenses incurred in operating and maintaining the work center.

PERFORMANCE FACTOR: Weighted procedure, CTV or CLV (see Appendix C).

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

2. Dental Prosthetics

CB

FUNCTION: Dental Prosthetics are services required to support the daily practice of dentistry; prepare casts and models; repair dentures; fabricate transitional, temporary, or orthodontic appliances; and finish dentures.

COSTS: Dental Prosthetics shall be a summary account that includes all operating expenses incurred in operating and maintaining the dental prosthetics services.

PERFORMANCE FACTOR: Weighted procedure, CTV or CLV (see Appendix C).

a. Dental Prosthetics Laboratory

CBA

FUNCTION: Dental Prosthetics Laboratory is required for the support of a comprehensive dental practice at a specific facility and is essential to the daily practice of dentistry. Equipment and dental technician availability vary, but are in place to prepare casts and models; repair dentures; fabricate transitional, temporary, or orthodontic appliances; finish dentures; stain and glaze porcelain restoration; and polish metal and metal ceramic restoration.

COSTS: The Dental Prosthetics Laboratory work center account shall be charged with all operating expenses incurred in operating and maintaining the function.

PERFORMANCE FACTOR: Weighted procedure, CTV or CLV (see Appendix C).

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

b. Cost Pools

CBX

FUNCTION: Use Dental Prosthetics cost pool in situations where you cannot assign time and expenses to any one specific MEPRS account because two or more work centers share physical space, personnel, and/or supplies.

COSTS: Includes all operating expenses incurred in operating and maintaining the cost pool work center.

PERFORMANCE FACTOR: Weighted procedure, CTV or CLV (see Appendix C).

ASSIGNMENT PROCEDURE: Expenses and FTEs of shared performing work centers shall be reassigned during purification based on the ratio of weighted

procedures provided to each sharing account to the total weighted procedures performed. Cost pools are purified following the stepdown process (see Chapter 3). Cost pools are purified in alphabetical order except for ancillary cost pools.

c. Dental Prosthetics Laboratory Not Elsewhere Classified

CBZ

FUNCTION: Includes the expenses of Dental Prosthetics that satisfy the criteria for a work center and are not listed in C.2.a. through C.2.b., above.

COSTS: Any work center account(s) established within this subaccount shall be charged with all operating expenses incurred in operating and maintaining the work center.

PERFORMANCE FACTOR: Weighted procedure, CTV or CLV (see Appendix C).

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

D. ANCILLARY SERVICES

FUNCTION: Ancillary Services are those functions that participate in the care of patients principally by assisting and augmenting the attending physicians, dentists, and non-physician privileged providers in diagnosing and treating human ills. Ancillary services generally do not (although under certain circumstances may) have primary responsibility for the management of patients. Rather, patient services are provided on the orders of cognizant physicians, dentists, and non-physician privileged providers. Ancillary services comprise and apply various forms of therapy that are frequently administered through intricate techniques and require competent, expert, and qualified specialists and technical staff. In accomplishing the mission, the highest professional standards are maintained; every effort is made to retain optimal quality of healthcare support; standards for the delivery of healthcare are state-of-the-art and conform to requirements set by the generally accepted standards of hospital operations as practiced in the United States; and proper supervision and control are exercised over assigned areas of responsibility. The continuing education and training of professional and para-professional medical personnel are promoted. Participation in staff conferences and provision of consultant services are ensured. The formulation of clinical policies and standards is maintained; and collaboration between clinical and administrative services is promoted to further patient comfort, welfare, speedy recovery, and proper disposition. Additionally, depending upon the relative size and organizational complexity of the MTF, the following functions may be performed: conduct approved residency training programs in accordance with the requirements of the Council on Medical Education of the American Medical Association or other accrediting bodies; conduct training, as directed, for interns, externs, medical students from affiliated medical schools, clinical clerks, and others, including orientation, indoctrination, observer, refresher, and familiarization training; confer with consultants on professional matters; initiate, conduct, or participate, as appropriate and/or authorized, in clinical or research studies to enhance professional growth and development.

COSTS: The Ancillary Services functional account shall include all operating expenses in the ancillary summary accounts described in D.1. through D.10., below. The order of the accounts in this section is not identical to the order of stepdown. The order of stepdown is: Central Sterile Supply, Central Materiel Service, Pharmacy, Clinical Pathology, Anatomical Pathology, Blood Bank, Diagnostic Radiology, Therapeutic Radiology, Electrocardiography, Electroencephalography, Electroneuromyography, Pulmonary Function, Cardiac Catheterization, Anesthesiology, Surgical Suite, Post Anesthesia Care Unit, Same Day Surgery, Hemodialysis, Hyperbaric Medicine, Peritoneal Dialysis, Intensive Care Units, Inhalation Respiratory, and Nuclear Medicine.

PERFORMANCE FACTOR: Not applicable, since this account exists only to identify, accumulate, and report costs of the inclusive accounts. Each of the

summary and work center accounts has discrete measures of performance that are not common among all the accounts, as in inpatient care and in ambulatory care. It should be noted that in no instance should a visit be recorded as a workload indicator in any of the listed subaccounts when the patient is seen solely for the purpose of having a procedure performed, as defined under occasion of service in the glossary at Appendix A.

1. Pharmacy Service

DA

FUNCTION: The Pharmacy Service plans, supervises, and is accountable for pharmaceuticals (including intravenous solutions and all pharmaceutical activities of the MTF.)

COSTS: Pharmacy Service shall be a summary account that includes all operating expenses incurred in operating and maintaining the pharmacy.

PERFORMANCE FACTOR: Weighted procedure (see Appendix C).

a. Pharmacy

DAA

FUNCTION: The Pharmacy procures, preserves, stores, compounds, manufactures, packages, controls, assays, dispenses, and distributes medications (including intravenous solutions) for inpatients and outpatients. Additionally, the pharmacy plans and technically supervises all pharmaceutical activities of the MTF; advises and makes recommendations on policies, standards, and practices; informs professional personnel of new medicinal and biological preparation; and establishes safeguards for storing and issuing poisons, narcotics, and alcoholic drugs. Other pharmacy services include the maintenance in designated areas of separate stocks of commonly used items; development and maintenance of formularies; maintenance of patient drug profiles; adding drugs to intravenous solutions; determining incompatibility in drug combination; administering unit dose drug combinations; administering unit dose drug distribution system; and stocking floor (ward) drugs and satellite pharmacies.

COSTS: The Pharmacy work center account shall be charged with all operating expenses incurred in operating and maintaining the work center. Proration of non-personnel expenses for jointly operated or used facilities shall be based on workload performed in each work center. Proration of personnel expenses shall be based on time spent in each work center. The aggregate of these expenses shall be ultimately assigned through a stepdown process to other ancillary services and final operating expense accounts.

PERFORMANCE FACTOR: Weighted procedure (see Appendix C).

ASSIGNMENT PROCEDURE: Aggregate expenses shall be assigned based on the ratio of weighted procedures provided each receiving account to the total weighted procedures provided by this work center.

b. Cost Pools

DAX

FUNCTION: Use Pharmacy cost pool in situations where you cannot assign time and expenses to any one specific MEPRS account because two or more work centers share physical space, personnel, and/or supplies.

COSTS: Includes all operating expenses incurred in operating and maintaining the cost pool work center.

PERFORMANCE FACTOR: Weighted procedure (see Appendix C).

ASSIGNMENT PROCEDURE: Aggregate expenses shall be assigned based on the ratio of weighted procedures provided each receiving account to the total weighted procedures provided by this work center.

c. Pharmacy Not Elsewhere Classified

DAZ

FUNCTION: Includes the expenses of Pharmacy Services that satisfy the criteria for a work center and are not listed in D.1.a. through D.1.b., above.

COSTS: Any work center account(s) established within this subaccount shall be charged with all operating expenses incurred in operating and maintaining the work center.

PERFORMANCE FACTOR: Weighted procedure (see Appendix C).

ASSIGNMENT PROCEDURE: Aggregate expenses shall be assigned based on the ratio of weighted procedures provided each receiving account to the total weighted procedures provided by this work center. Ensure that procedures performed in support of Special Programs (F) accounts are appropriately assigned.

2. Pathology

DB

FUNCTION: Pathology includes, when organizationally existent, the following work centers: Clinical Pathology, Anatomical Pathology, and Blood Bank. Each of these work centers is charged with the expenses incurred in the performance of its individual functions and activities.

COSTS: Pathology shall be a summary account that includes all operating expenses incurred in operating and maintaining its functional activities. Proration of non-personnel expenses for jointly operated or used facilities shall be based on workload performed in each work center. Personnel expenses shall be accounted for based on time spent in each work center. Pathology will perform the workload. Pathology costs will be redistributed to the Special Programs (F) accounts by the MEPRS stepdown cost assignment methodology only.

PERFORMANCE FACTOR: Weighted procedure (see Appendix C).

a. Clinical Pathology

DBA

FUNCTION: Clinical Pathology operates the clinical laboratories and conducts studies, investigations, analyses, and examinations, including diagnostic and routine tests and systems. Additional activities may include, but are not limited to, transportation of specimens from the nursing floors and surgical suites (work count should only be credited when work is performed by clinical pathology staff members); preparation of samples for testing; and care of laboratory animals and equipment.

COSTS: The Clinical Pathology work center account shall be charged with all operating expenses incurred in operating and maintaining the function. The aggregate of these expenses shall be ultimately assigned through a stepdown process to other ancillary services and the final operating expense accounts.

PERFORMANCE FACTOR: Weighted procedure (see Appendix C).

ASSIGNMENT PROCEDURE: Aggregate expenses shall be assigned based on the ratio of weighted procedures provided each receiving account to the total weighted procedures provided by this work center. Ensure that weighted procedures performed in support of Special Programs (F) accounts are appropriately assigned.

b. Anatomical Pathology

DBB

FUNCTION: Anatomical pathology conducts the histopathology and cytopathology laboratories; directs studies, examinations, and evaluations including diagnostic and routine procedures; provides a reference and consultative service; performs postmortem examinations; and operates the morgue.

COSTS: The Anatomical Pathology work center account shall be charged with all operating expenses incurred in operating and maintaining the function. The aggregate of these expenses shall be ultimately assigned through a stepdown process to other ancillary services and the final operating expense accounts.

PERFORMANCE FACTOR: Weighted procedure (see Appendix C).

ASSIGNMENT PROCEDURE: Aggregate expenses shall be assigned based on the ratio of weighted procedures provided each receiving account to the total weighted procedures provided by this work center. Ensure that weighted procedures performed in support of Special Programs (F) accounts are appropriately assigned.

c. Blood Bank

DBC

FUNCTION: The Blood Bank procures, receives, and stores whole blood and blood derivatives; provides whole blood and blood components; may operate a donor center or service; operates a blood transfusion service; and performs certain testing procedures such as cross-matching and typing.

COSTS: The Blood Bank work center account shall be charged with all operating expenses incurred in operating and maintaining the function. The aggregate of these expenses shall be ultimately assigned through a stepdown process to other ancillary services and the final operating expense accounts.

PERFORMANCE FACTOR: Weighted procedure (see Appendix C).

ASSIGNMENT PROCEDURE: Aggregate expenses shall be assigned based on the ratio of weighted procedures provided each receiving account to the total weighted procedures provided by this work center. Ensure that weighted procedures performed in support of Special Programs (F) accounts, particularly DoD Military Blood Program (FAD), are appropriately assigned.

d. Cost Pools

DBX

FUNCTION: Use Pathology cost pool in situations where you cannot assign time and expenses to any one specific MEPRS account because two or more work centers share physical space, personnel, and/or supplies.

COSTS: Includes all operating expenses incurred in operating and maintaining the cost pool work center.

PERFORMANCE FACTOR: Weighted procedure (see Appendix C).

ASSIGNMENT PROCEDURE: Aggregate expenses shall be assigned based on the ratio of weighted procedures provided each receiving account to the total weighted procedures provided by this work center.

e. Pathology Not Elsewhere Classified

DBZ

FUNCTION: Includes the expenses of Pathology Services that satisfy the criteria for a work center and are not listed in D.2.a. through D.2.d., above.

COSTS: Any work center account(s) established within this subaccount shall be charged with all operating expenses incurred in operating and maintaining the work center.

PERFORMANCE FACTOR: Weighted procedure (see Appendix C).

ASSIGNMENT PROCEDURE: Aggregate expenses shall be assigned based on the ratio of weighted procedures provided each receiving account to the total weighted procedures provided by this work center. Ensure that weighted procedures performed in support of Special Programs (F) accounts are appropriately assigned.

3. Radiology

DC

FUNCTION: Radiology includes, when organizationally existent, the Diagnostic Radiology and Therapeutic Radiology work centers. Each of the work centers shall be specifically charged with the expenses incurred in the performance of its individual functions and activities.

COSTS: Radiology shall be a summary account that includes all operating expenses incurred in operating and maintaining its functional activities. Proration of non-personnel expenses for jointly operated or used facilities shall be based on workload performed in each work center. Proration of personnel expenses shall be based on time spent in each work center.

Radiology will perform the workload. Radiology costs will be redistributed to the Special Programs (F) accounts by the MEPRS stepdown cost assignment methodology only.

PERFORMANCE FACTOR: Weighted procedure (see Appendix C).

a. Diagnostic Radiology

DCA

FUNCTION: Diagnostic Radiology provides diagnostic radiologic services to inpatients and outpatients. Functions and activities of this work center include, but are not limited to, the processing, examining, interpreting, storage, and retrieval of radiographs and fluorographs; directing a radiological safety program; and consulting with physicians and patients.

COSTS: The Diagnostic Radiology work center account shall be charged with all operating expenses incurred in operating and maintaining the function. The aggregate of these expenses shall be ultimately assigned through a stepdown process to other ancillary services and the final operating expense accounts.

PERFORMANCE FACTOR: Weighted procedure (see Appendix C).

ASSIGNMENT PROCEDURE: Aggregate expenses shall be assigned based on the ratio of weighted procedures provided each receiving account to the total weighted procedures provided by this work center. Ensure that weighted procedures performed in support of Special Programs (F) accounts are appropriately assigned.

b. Therapeutic Radiology

DCB

FUNCTION: Therapeutic Radiology provides therapeutic radiologic services to inpatients and outpatients. Various means of this modality shall include external beam therapy (primarily teletherapy) and brachytherapy (intracavitary, interstitial, and surface applications). This function implies the clinical evaluation and selection of patients for radiation therapy, supervision during the treatment course, and appropriate follow-up care, including consultation with patients and other physicians. Also provided are necessary support functions, such as treatment planning and dosimetry, calibration of radiation sources, storage of radioactive material, and direction of a radiological safety program, when not provided by Diagnostic Radiology.

COSTS: The Therapeutic Radiology work center account shall be charged with all operating expenses incurred in operating and maintaining the function. The aggregate of these expenses shall be ultimately assigned through a stepdown process to other ancillary services and the final operating expense accounts.

PERFORMANCE FACTOR: Weighted procedure (see Appendix C).

ASSIGNMENT PROCEDURE: Aggregate expenses shall be assigned based on the ratio of weighted procedures provided each receiving account to the total weighted procedures provided by this work center.

c. Cost Pools

DCX

FUNCTION: Use Radiology cost pool in situations where you cannot assign time and expenses to any one specific MEPRS account because two or more work centers share physical space, personnel, and/or supplies.

COSTS: Includes all operating expenses incurred in operating and maintaining the cost pool work center.

PERFORMANCE FACTOR: Weighted procedure (see Appendix C).

ASSIGNMENT PROCEDURE: Aggregate expenses shall be assigned based on the ratio of weighted procedures provided each receiving account to the total weighted procedures provided by this work center.

d. Radiology Not Elsewhere Classified

DCZ

FUNCTION: Includes the expenses of radiology services that satisfy the criteria for a work center and are not listed in D.3.a. through D.3.c., above.

COSTS: Any work center account(s) established within this subaccount shall be charged with all operating expenses incurred in operating and maintaining the work center.

PERFORMANCE FACTOR: Weighted procedure (see Appendix C).

ASSIGNMENT PROCEDURE: Aggregate expenses shall be assigned based on the ratio of weighted procedures provided each receiving account to the total weighted procedures provided by this work center.

4. Special Procedures Services

DD

FUNCTION: Special Procedures Services, when organizationally existent, includes the following work centers: Electrocardiography (EKG), Electroencephalography (EEG), Electroneuromyography (EMG), Pulmonary Function, and Cardiac Catheterization. Each of the work centers shall be specifically charged with expenses incurred in the performance of its individual functions and activities.

COSTS: Special Procedures Services shall be a summary account that includes all operating expenses incurred in operating and maintaining its functional activities. Proration of non-personnel expenses for jointly operated or used facilities shall be based on workload performed in each work center.

Proration of personnel expenses shall be based on time spent in each work center. The aggregate of these expenses shall be ultimately assigned through a stepdown process to other ancillary services and final operating expense accounts. Ensure that procedures performed in support of Special Programs (F) accounts are appropriately assigned.

PERFORMANCE FACTOR: Raw and Weighted procedures.

a. Electrocardiography

DDA

FUNCTION: The Electrocardiography work center operates specialized equipment that records electromotive variations in the movements of the heart on an electrocardiograph to facilitate diagnosis of heart disease. Additional activities may include, but are not limited to, wheeling portable equipment to patients' bedsides; explaining test procedures to patients; operating electrocardiograph equipment; and inspecting, testing, and maintaining special equipment.

COSTS: The Electrocardiography work center account shall be charged with all operating expenses incurred in operating and maintaining the function. The aggregate of these expenses shall be ultimately assigned through a stepdown process to the other ancillary services and the final operating expense accounts.

PERFORMANCE FACTOR: Procedure. Count as one procedure each electrocardiogram, vectorcardiogram, phonocardiogram or other similar functional activity.

ASSIGNMENT PROCEDURE: Aggregate expenses shall be assigned based on the ratio of procedures provided each receiving account to the total procedures provided by this work center. Ensure that procedures performed in support of Special Programs (F) accounts are appropriately assigned.

b. Electroencephalography

DDB

FUNCTION: The Electroencephalography work center operates and maintains specialized equipment that records electromotive variations in brain waves on an electroencephalograph for use in diagnosis.

COSTS: The Electroencephalography work center account shall be charged with all operating expenses incurred in operating and maintaining the function. The aggregate of these expenses shall be ultimately assigned through a stepdown process to other ancillary services and the final operating expense accounts.

PERFORMANCE FACTOR: Procedure. Count as one procedure each electroencephalogram, or other similar function.

ASSIGNMENT PROCEDURE: Aggregate expenses shall be assigned based on the ratio of procedures provided each receiving account to the total procedures provided by this work center. Ensure that procedures performed in support of Special Programs (F) accounts are appropriately assigned.

c. Electroneuromyography

DDC

FUNCTION: The Electroneuromyography work center operates and maintains specialized equipment that records electrical potential variations in muscles on an electroneuromyograph to facilitate diagnosis of muscular and nervous disorders. Additional activities may include, but are not limited to, nerve conduction velocity testing, wheeling portable equipment to patients' bedsides, explaining test procedures to patients, operating electroneuromyograph equipment, inspecting, testing, and maintaining special equipment.

COSTS: The electroneuromyography work center account shall be charged with all operating expenses incurred in operating and maintaining the electroneuromyography function. The aggregate of these expenses shall be ultimately assigned through a stepdown process to other ancillary services and the final operating expense accounts.

PERFORMANCE FACTOR: Procedure. Count as one procedure each electroneuromyogram, or other similar function.

ASSIGNMENT PROCEDURE: Aggregate expenses shall be assigned based on the ratio of procedures provided each receiving account to the total procedures provided by this work center. Ensure that procedures performed in support of Special Programs (F) accounts are appropriately assigned.

d. Pulmonary Function

DDD

FUNCTION: Pulmonary Function testing evaluates patients' abilities to exchange oxygen and other gases through measurement of inhaled and exhaled gases and analysis of blood. Other activities include initiating, monitoring, and evaluating patient performance, cooperation, and ability during the test procedure.

COSTS: The Pulmonary Function work center account shall be charged with all operating expenses incurred in operating and maintaining the function. The aggregate of these expenses shall be ultimately assigned through a stepdown process to other ancillary services and the final operating expense accounts.

PERFORMANCE FACTOR: Weighted procedure (see Appendix C).

ASSIGNMENT PROCEDURE: Aggregate expenses shall be assigned based on the ratio of weighted procedures provided each receiving account to the total weighted procedures provided by this work center. Ensure that procedures performed in support of Special Programs (F) accounts are appropriately assigned.

e. Cardiac Catheterization

DDE

FUNCTION: Cardiac catheterization operates and maintains specialized equipment that displays and records the condition of the heart and circulatory system. Other activities include explaining test procedures to patients; performing invasive procedures using catheters and other techniques; retrieving and analyzing test results; and inspecting, testing, calibrating, and maintaining special equipment.

COSTS: The Cardiac Catheterization work center account shall be charged with all operating expenses incurred in operating and maintaining the function. The aggregate of these expenses shall be ultimately assigned through a stepdown process to other ancillary services and the final operating expense accounts.

PERFORMANCE FACTOR: Weighted procedure (see Appendix C).

ASSIGNMENT PROCEDURE: Aggregate expenses shall be assigned based on the ratio of weighted procedures provided each receiving account to the total weighted procedures provided by this work center. Ensure that procedures performed in support of Special Programs (F) accounts are appropriately assigned.

f. Cost Pools

DDX

FUNCTION: Use Special Procedures cost pool in situations where you cannot assign time and expenses to any one specific MEPRS account because two or more work centers share physical space, personnel, and/or supplies.

COSTS: Includes all operating expenses incurred in operating and maintaining the cost pool work center.

PERFORMANCE FACTOR: Raw or weighted procedure (see Appendix C).

ASSIGNMENT PROCEDURE: Aggregate expenses shall be assigned based on the ratio of raw or weighted procedures provided each receiving account to the total raw or weighted procedures provided by this work center.

g. Special Procedures Services Not Elsewhere Classified

DDZ

FUNCTION: Includes the expenses of Special Procedures Services that satisfy the criteria for a work center and are not listed in D.4.a. through D.4.f., above.

COSTS: Any work center account(s) established within this subaccount shall be charged with all operating expenses incurred in operating and maintaining the work center.

PERFORMANCE FACTOR: Raw or weighted procedure (see Appendix C).

ASSIGNMENT PROCEDURE: Aggregate expenses shall be assigned based on the ratio of raw or weighted procedures provided each receiving account to the total raw or weighted procedures provided by this work center.

5. Central Sterile Supply and/or Materiel Service

DE

FUNCTION: Central Sterile Supply and/or Materiel Service includes the Central Sterile Supply and Central Materiel Service work centers. Each of the work centers is specifically charged with expenses incurred in the performance of its respective functions and activities. As a matter of organizational identity, these two functions may be organized as one unit. However, for purposes of performance identification, two separate performance indicators must be counted to correctly measure the quantity of work performed and to assign expenses.

COSTS: Central Sterile Supply and/or Materiel Service shall be a summary account that accumulates all the operating expenses incurred in operating and maintaining its functional activities. Proration of non-personnel expenses for jointly operated or used facilities shall be based on workload performed in each work center. Proration of personnel expenses shall be based on time spent in each work center. The aggregate of these expenses shall be ultimately assigned through a stepdown process to other ancillary services and the final operating expense accounts.

PERFORMANCE FACTOR: Hours of service or cost of supplies and minor plant equipment issued.

a. Central Sterile Supply

DEA

FUNCTION: Central Sterile Supply prepares, maintains, and issues medical and surgical sterile supplies, packs, trays, gloves, syringes, needles (non-disposable), equipment, instruments, and solutions to surgical and delivery suites, emergency rooms, dental activities, nursing units, and clinics for the treatment of inpatients and outpatients; and receives used and outdated materiel therefrom. Additional activities may include, but are not limited to, preparing sterile irrigating solutions; collecting, assembling, sterilizing, and redistributing reusable items; and cleaning, assembling, maintaining, and issuing portable apparatus.

COSTS: The Central Sterile Supply work center account shall be charged with all operating expenses incurred in operating and maintaining the function.

PERFORMANCE FACTOR: Hours of service.

ASSIGNMENT PROCEDURE: Aggregate expenses shall be assigned based on a ratio of hours of service rendered to each receiving account to the total hours of service rendered by this work center. Expenses for supply and equipment items not maintained as shelf stock shall be assigned directly to the receiving account using the items.

b. Central Materiel Service

DEB

FUNCTION: Central Materiel Service procures, processes, inspects, stores, and issues or delivers pre-sterilized disposable items and other sterile or non-sterile items of supply, such as bandage materials and tapes, to services, wards, and clinics.

COSTS: The Central Materiel Service work center account shall be charged with all operating expenses incurred in operating and maintaining the function. The aggregate of these expenses shall be ultimately assigned through a stepdown process to other ancillary services and the final operating expense accounts.

PERFORMANCE FACTOR: Cost of supplies and minor plant equipment issued.

ASSIGNMENT PROCEDURE: Aggregate expenses shall be assigned based on the ratio of expenses incurred by each receiving account to the total expenses of this work center.

c. Cost Pools

DEX

FUNCTION: Use Central Sterile Supply cost pool in situations where you cannot assign time and expenses to any one specific MEPRS account because two or more work centers share physical space, personnel, and/or supplies.

COSTS: Includes all operating expenses incurred in operating and maintaining the cost pool work center.

PERFORMANCE FACTOR: Hours of service or cost of supplies and minor plant equipment issued.

ASSIGNMENT PROCEDURE: Expenses and FTEs of shared performing work centers shall be assigned to requesting work centers based on like performance factors. Expenses for supply and equipment items not maintained as shelf stock shall be assigned directly to the receiving account using the items.

d. Central Sterile Supply and/or Material Svc Not Elsewhere Clsfd

DEZ

FUNCTION: Includes the expenses of Central Sterile Supply and/or Materiel Service that satisfy the criteria for a work center and are not listed in D.5.a. through D.5.c., above.

COSTS: Any work center account(s) established within this subaccount shall be charged with all operating expenses incurred in operating and maintaining the work center.

PERFORMANCE FACTOR: Hours of service or cost of supplies and minor plant equipment issued.

ASSIGNMENT PROCEDURE: Aggregate expenses shall be assigned based on a ratio of hours of service rendered to each receiving account to the total hours of service rendered by this work center. Aggregate expenses shall be assigned based on the ratio of expenses incurred by each receiving account to the total expenses of this work center.

6. Surgical Services

DF

FUNCTION: Surgical Services may include the following work centers: Anesthesiology, Surgical Suite, and Post Anesthesia Care Unit. Each of the work centers shall be specifically charged with the expenses incurred in the performance of its individual functions and activities.

COSTS: Surgical Services shall be a summary account that includes all operating expenses incurred in operating and maintaining its functional activities. Proration of non-personnel expenses for jointly operated or used

facilities shall be based on workload performed in each work center. Proration of personnel expenses shall be based on time spent in each work center. The aggregate of these expenses shall be ultimately assigned through a stepdown process to other ancillary services and the final operating expense accounts. All expenses incurred solely in support of Special Programs (F) accounts shall be identified, accumulated, and transferred from this account to the appropriate Special Programs account.

PERFORMANCE FACTOR: Minutes of service (aggregate of subaccounts' minutes of service).

a. Anesthesiology

DFA

FUNCTION: Anesthesiology determines, in consultation with the operating surgeon, the type of anesthetic to be used; administers anesthetics; maintains complete records of each anesthetic administered; provides consultative services and evaluations; maintains resuscitative equipment; provides training programs in resuscitation; supervises the oxygen therapy program; and provides pre- and post-op interviews and supervises recovery of patients in the post anesthesia care unit.

COSTS: The Anesthesiology work center account shall be charged with all operating expenses incurred in operating and maintaining the function. The aggregate of these expenses shall be ultimately assigned through a stepdown process to other ancillary services and the final operating expense accounts.

PERFORMANCE FACTOR: Anesthesia minutes of service.

ASSIGNMENT PROCEDURE: Aggregate expenses shall be assigned based on the ratio of minutes of service provided each receiving account to the total minutes of service provided by this work center. Ensure that minutes of service performed in support of Special Programs (F) accounts, such as the Clinical Investigation Program (FAH) account, are appropriately assigned.

b. Surgical Suite

DFB

FUNCTION: Surgical Suite personnel assist in preoperative preparation of the patient, and transportation of the patient to and from the surgical suite; ensure proper maintenance, cleanliness, and care of the surgical suite; provide general assistance during all surgical procedures; and provide special instruments, devices, and equipment as required by the surgical specialties and subspecialties.

COSTS: The Surgical Suite work center account shall be charged with all operating expenses incurred in operating and maintaining the function. The aggregate of these expenses shall be ultimately assigned through a stepdown process to other ancillary services and the final operating expense accounts.

PERFORMANCE FACTOR: Surgical suite minutes of service.

ASSIGNMENT PROCEDURE: Aggregate expenses shall be assigned based on the ratio of minutes of service provided each receiving account to the total minutes of service provided by this work center. Ensure that minutes of service performed in the support of Special Programs (F) accounts, such as Clinical Investigation Program (FAH) account, are appropriately assigned.

c. Post Anesthesia Care Unit

DFC

FUNCTION: Post Anesthesia Care Unit provides post-anesthesia care to the patient; records unfavorable sequelae; advises and consults with the surgical staff; and monitors the patient until free from anesthetic sequelae.

COSTS: The Post Anesthesia Care Unit work center account shall be charged with all operating expenses incurred in operating and maintaining the function. The aggregate of these expenses shall be ultimately assigned through a stepdown process to other ancillary services and the final operating expense accounts.

PERFORMANCE FACTOR: Post anesthesia care unit minutes of service.

ASSIGNMENT PROCEDURE: Aggregate expenses shall be assigned based on the ratio of minutes of service provided each receiving account to the total minutes of service provided by this work center. Ensure that minutes of service performed in the support of Special Programs (F) accounts, such as Clinical Investigation Program (FAH) account, are appropriately assigned.

d. Cost Pools

DFX

FUNCTION: Use Surgical Services cost pool in situations where you cannot assign time and expenses to any one specific MEPRS account because two or more work centers share physical space, personnel, and/or supplies.

COSTS: Includes all operating expenses incurred in operating and maintaining the cost pool work center.

PERFORMANCE FACTOR: Weighted procedure (see Appendix C).

ASSIGNMENT PROCEDURE: Aggregate expenses shall be assigned based on the ratio of minutes of service provided each receiving account to the total minutes of service provided by this work center. Ensure that minutes of service performed in the support of Special Programs (F) accounts, such as Clinical Investigation Program (FAH) account, are appropriately assigned.

e. Surgical Services Not Elsewhere Classified

DFZ

FUNCTION: Includes the expenses of Surgical Services that satisfy the criteria for a work center and are not listed in D.6.a. through D.6.d., above.

COSTS: Any work center account(s) established within this subaccount shall be charged with all operating expenses incurred in operating and maintaining the work center.

PERFORMANCE FACTOR: Minutes of service.

ASSIGNMENT PROCEDURE: Aggregate expenses shall be assigned based on the ratio of minutes of service provided each receiving account to the total minutes of service provided by this work center. Ensure that minutes of service performed in the support of Special Programs (F) accounts are appropriately assigned.

7. Same Day Services

DG

FUNCTION: Same Day Services is a summary account that may include the following work centers: Same Day Surgery or Ambulatory Procedure Visit (SDS/APV), Hemodialysis, Hyperbaric Medicine, and Peritoneal Dialysis. Each of the work centers shall be specifically charged with the expenses incurred in the performance of its respective functions and activities.

COSTS: Same Day Services shall be a summary account that includes all operating expenses incurred in operating and maintaining its functional activities. Proration of non-personnel expenses for jointly operated or used facilities shall be based on workload performed in each work center. Proration of personnel expenses shall be based on time spent in each work center. The aggregate of these expenses shall be ultimately assigned through a stepdown process to other ancillary services and the final operating expense accounts.

PERFORMANCE FACTOR: Minutes of service (aggregate of subaccounts' minutes of service).

a. Same Day Surgery or Ambulatory Procedure Visit (SDS/APV)

DGA

FUNCTION: SDS/APV provides preoperative, surgical, and immediate postoperative care for American Society of Anesthesiology, Class I and II, patients needing relatively simple surgical procedures involving care requiring less than 24 hours in the MTF. Typically, SDS/APV patients have no organic or psychiatric problems, and the pathologic process for which the operation is performed is localized and not a systemic disturbance. SDS/APV is performed in the surgical suite and surgical suite personnel support staff

are present. Time and expenses of the surgical suite support staff while supporting SDS/APV will be charged to this account. Refer to DoD Instruction 6025.8 (reference (c)) for further guidance.

COSTS: The SDS/APV work center shall be charged with all operating expenses incurred in operating and maintaining the function. The aggregate of these expenses shall be ultimately assigned through a stepdown process to the final operating accounts.

PERFORMANCE FACTOR: Minutes of service.

ASSIGNMENT PROCEDURE: Aggregate expenses shall be assigned based on the ratio of minutes of service provided each receiving account to the total minutes of service provided by this work center.

b. Hemodialysis

DGB

FUNCTION: Hemodialysis is the purification of the patient's blood through use of an artificial kidney machine or similar device. Specially trained personnel operate, maintain, and monitor the hemodialysis equipment and other specialized support equipment for patients who are undergoing hemodialysis treatment in the unit.

COSTS: The Hemodialysis work center account shall be charged with all operating expenses incurred in operating and maintaining the function. The aggregate of these expenses shall be ultimately assigned through a stepdown process to the final operating expense accounts.

PERFORMANCE FACTOR: Minutes of service.

ASSIGNMENT PROCEDURE: Aggregate expenses shall be assigned based on the ratio of minutes of service provided each receiving account to the total minutes of service provided by this work center.

c. Hyperbaric Medicine

DGC

FUNCTION: Hyperbaric Medicine provides hyperbaric oxygen (HBO) therapy for patients with disease entities that are currently recognized by the Underseas Medical Society as being responsive to HBO therapy. Hyperbaric Medicine is the use of 100 percent oxygen as an adjuvant while in a compressed air chamber to treat selected medical and/or surgical patients with disorders which have a scientific basis for the utilization of oxygen in high concentration as a drug. Hyperbaric Medicine departments provide consultation to other clinical departments, accept worldwide referrals through attending physicians, and select those patients who would benefit from HBO therapy. This work center provides medical and technical expertise for coordinated and comprehensive care, including daily wound care. They serve as centers of medical expertise, acting as consultants for the management of decompression sickness and gas embolism resulting from operational diving and flying. They conduct oxygen tolerance dives and pressure tests, as required for potential submarine diving personnel. Certain clinical hyperbaric facilities carry out double-blind, randomized, clinical trials to determine the efficacy of HBO therapy in certain diseases for which the medical literature does not adequately support treatment by this modality. Ancillary capabilities of fully equipped clinical hyperbaric facilities include cardiac monitoring and ventilatory support for the critically ill patient, and transcutaneous oxygen monitoring.

COSTS: The Hyperbaric Medicine work center account shall be charged with all the operating expenses incurred in operating and maintaining the function. The aggregate of these expenses shall be ultimately assigned through a stepdown process to referring final operating accounts.

PERFORMANCE FACTOR: Patient dive minutes of service.

ASSIGNMENT PROCEDURE: Aggregate expenses shall be assigned based on the ratio of patient dive minutes of service provided to the patients from each referring account to the total number of patient dive minutes of service provided by this work center.

NOTE: The costs of the hyperbaric chamber are only reflected in MEPRS if the MTF owns the chamber. If the chamber time is borrowed by the MTF from another

facility, the staff's time is loaned labor to the appropriate MEPRS account code (FCD, FCE, or FCF).

d. Peritoneal Dialysis

DGD

FUNCTION: Peritoneal Dialysis is purification of the patient's blood using the patient's own peritoneal membrane located in the abdomen as the filter to remove excess water and toxins. Specially trained personnel teach all patients or family members through an intense training program how to perform these same functions in the home setting. After training is completed, patients are followed routinely and emergently for clinic visits, retraining, infections, and other medical problems. Based on the dialysis prescription by the nephrologist, certified nursing personnel working in this area operate, maintain, and monitor various specialized equipment depending on which type of peritoneal dialysis has been prescribed for each patient.

COSTS: The Peritoneal Dialysis work center account shall be charged with all the operating expenses incurred in operating and maintaining the function. Home patient peritoneal dialysis supplies are funded in accordance with Medicare laws, and individual secondary insurance policies. The aggregate of the in-center expenses shall be ultimately assigned through a stepdown process to the final operating accounts.

PERFORMANCE FACTOR: Minutes of service.

ASSIGNMENT PROCEDURE: Aggregate expenses shall be assigned based on the ratio of minutes of service provided each receiving account to the total minutes of service provided by this work center.

e. Cost Pools

DGX

FUNCTION: Use Same Day Services cost pool in situations where you cannot assign time and expenses to any one specific MEPRS account because two or more work centers share physical space, personnel, and/or supplies.

COSTS: Includes all operating expenses incurred in operating and maintaining the cost pool work center.

PERFORMANCE FACTOR: Minutes of service.

ASSIGNMENT PROCEDURE: Aggregate expenses shall be assigned based on the ratio of minutes of service provided each receiving account to the total minutes of service provided by this work center.

f. Same Day Services Not Elsewhere Classified

DGZ

FUNCTION: Includes the expenses of Same Day Services that satisfy the criteria for a work center and are not listed in D.7.a. through D.7.e., above.

COSTS: Any work center account(s) established within this subaccount shall be charged with all operating expenses incurred in operating and maintaining the work center.

PERFORMANCE FACTOR: Minutes of service.

ASSIGNMENT PROCEDURE: Aggregate expenses shall be assigned based on the ratio of minutes of service provided each receiving account to the total minutes of service provided by this work center.

8. Rehabilitative Services

DH

FUNCTION: Rehabilitative Services includes activities such as direct patient care, testing evaluation, consultation, counseling, supervision, teaching, administration, research, and community service for inpatients and outpatients. Services are provided by professionally qualified personnel, with periodic reports regarding evaluation and progress being submitted to cognizant physicians. An Inhalation and/or Respiratory Therapy work center account shall be established and specifically charged with expenses incurred in the performance of its functions and activities.

COSTS: Rehabilitative Services shall be a summary account that includes all operating expenses incurred in operating and maintaining its functional activities. The aggregate of these expenses shall be ultimately assigned through a stepdown process to other ancillary services and the final operating expense accounts.

PERFORMANCE FACTOR: Weighted procedure (see Appendix C).

a. Inhalation and/or Respiratory Therapy

DHA

FUNCTION: Inhalation and/or Respiratory Therapy consists of the administration of oxygen, humidification, aerosol, and certain potent drugs through inhalation or positive pressure, and provision of other forms of rehabilitative therapy. Other activities include initiating, monitoring, and evaluating patient performance and reactions to therapy, and performing blood gas analysis.

COSTS: The Inhalation and/or Respiratory Therapy work center account shall be charged with all operating expenses incurred in operating and maintaining the function. The aggregate of these expenses shall be ultimately assigned through a stepdown process to other ancillary services and the final operating expense accounts.

PERFORMANCE FACTOR: Weighted procedure (see Appendix C).

ASSIGNMENT PROCEDURE: Aggregate expenses shall be assigned based on the ratio of weighted procedures provided each receiving account to the total weighted procedures provided by this work center.

b. Cost Pools

DHX

FUNCTION: Use Rehabilitative Services cost pool in situations where you cannot assign time and expenses to any one specific MEPRS account because two or more work centers share physical space, personnel, and/or supplies.

COSTS: Includes all operating expenses incurred in operating and maintaining the cost pool work center.

PERFORMANCE FACTOR: Weighted procedure (see Appendix C).

ASSIGNMENT PROCEDURE: Aggregate expenses shall be assigned based on the ratio of weighted procedures provided each receiving account to the total weighted procedures provided by this work center.

c. Rehabilitative Services Not Elsewhere Classified

DHZ

FUNCTION: Includes the expenses of Rehabilitative Services that satisfy the criteria for a work center and are not listed in D.8.a. through D.8.b., above.

COSTS: Any work center account(s) established within this subaccount shall be charged with all operating expenses incurred in operating and maintaining the work center.

PERFORMANCE FACTOR: Weighted procedure (see Appendix C).

ASSIGNMENT PROCEDURE: Aggregate expenses shall be assigned based on the ratio of weighted procedures provided each receiving account to the total weighted procedures provided by this work center.

9. Nuclear Medicine

DI

FUNCTION: The Nuclear Medicine service provides and interprets nuclear medicine studies, and performs treatment in conformance with appropriate licensure regulations.

COSTS: Nuclear Medicine shall be a summary account that includes all operating expenses incurred in operating and maintaining its activities and functions. The aggregate of these expenses shall be ultimately assigned through a stepdown process to the final operating expense accounts.

PERFORMANCE FACTOR: Weighted procedure (see Appendix C).

a. Nuclear Medicine Clinic

DIA

FUNCTION: The Nuclear Medicine Clinic provides diagnostic nuclear medicine studies, interprets such studies, and performs therapeutic nuclear medicine treatment through the use of injectable and/or ingestible radioactive isotopes in conformance with appropriate licensure regulations. Functions and activities of the work center include, but are not limited to, performing clinical investigative studies; providing whole blood counting evaluation of persons suspected of being contaminated with gamma emitting radio nuclides; consulting with patients and attending physicians; and maintaining radioactive waste disposal and storage of radioactive materials.

COSTS: The Nuclear Medicine Clinic work center account shall be charged with all operating expenses incurred in operating and maintaining the function. The aggregate of these expenses shall be ultimately assigned through a stepdown process to the final operating expense accounts.

PERFORMANCE FACTOR: Weighted procedure (see Appendix C).

ASSIGNMENT PROCEDURE: Aggregate expenses shall be assigned based on the ratio of weighted procedures provided each receiving account to the total weighted procedures provided by this work center.

b. Cost Pools

DIX

FUNCTION: Use Nuclear Medicine cost pool in situations where you cannot assign time and expenses to any one specific MEPRS account because two or more work centers share physical space, personnel, and/or supplies.

COSTS: Includes all operating expenses incurred in operating and maintaining the cost pool work center.

PERFORMANCE FACTOR: Weighted procedure (see Appendix C).

ASSIGNMENT PROCEDURE: Aggregate expenses shall be assigned based on the ratio of weighted procedures provided each receiving account to the total weighted procedures provided by this work center.

c. Nuclear Medicine Not Elsewhere Classified

DIZ

FUNCTION: Includes the expenses of Nuclear Medicine that satisfy the criteria for a work center and are not listed in D.9.a. through D.9.b., above.

COSTS: Any work center account(s) established within this subaccount shall be charged with all operating expenses incurred in operating and maintaining the work center.

PERFORMANCE FACTOR: Weighted procedure (see Appendix C).

ASSIGNMENT PROCEDURE: Aggregate expenses shall be assigned based on the ratio of weighted procedures provided each receiving account to the total weighted procedures provided by this work center.

10. Intensive Care

DJ

FUNCTION: Intensive Care units are staffed with specially trained personnel and contain monitoring equipment and other specialized support equipment for treatment of patients who, because of shock trauma, or other life threatening conditions, require intensified, comprehensive observation and care.

Intensive Care work centers are described below, D.10.a. through D.10.g.

NOTE: The Worldwide Workload Report (WWR) and Standard Inpatient Data Record (SIDR) will report admissions, dispositions, bed days, and live births by A-ICU MEPRS accounts. Monthly MEPRS and ICU hours of service reports will calculate and report by referring MEPRS codes.

COSTS: Intensive Care shall be a summary account that includes all operating expenses incurred in operating and maintaining its functional activities.

Proration of non-personnel expenses for jointly operated or used facilities shall be based on workload performed in each work center. Personnel expenses shall be accounted for based on time spent in each work center. The aggregate of these expenses shall be ultimately assigned through a stepdown process to

the final operating expense accounts. The attending physician's time and expenses are directly charged to the referring clinical service.
PERFORMANCE FACTOR: Hours of service.

a. Medical Intensive Care Unit

DJA

FUNCTION: Medical Intensive Care Unit is staffed with specially trained personnel and contains monitoring equipment and other specialized support equipment for the treatment of patients who are suffering from shock, acute, and life-threatening medical conditions (not to include coronary care patients) that require intensified and comprehensive observation and care. The medical intensive care unit also performs those functions outlined under Medical Care (A.1., above) as appropriate.

COSTS: The Medical Intensive Care Unit work center account shall be charged with all the operating expenses incurred in operating and maintaining the function.

PERFORMANCE FACTOR: Hours of service.

ASSIGNMENT PROCEDURE: Aggregate expenses shall be assigned based on the ratio of hours of service provided each receiving account to the total hours of service provided by this work center. Ensure that hours of service performed in the support of Special Programs (F) accounts are appropriately assigned.

b. Surgical Intensive Care Unit

DJB

FUNCTION: Surgical Intensive Care Unit is staffed with specially trained personnel and contains monitoring equipment and other specialized support equipment for treatment of patients who, because of a major surgical procedure, post- or pre-operating conditions, shock, trauma, or other life-threatening conditions, require intensified, comprehensive observation and care. Surgical Intensive Care Unit also performs those functions outlined under Surgical Care (A.2., above) as appropriate.

COSTS: The Surgical Intensive Care Unit work center account shall be charged with all the operating expenses incurred in operating and maintaining the function.

PERFORMANCE FACTOR: Hours of service

ASSIGNMENT PROCEDURE: Aggregate expenses shall be assigned based on the ratio of hours of service provided each receiving account to the total hours of service provided by this work center. Ensure that hours of service performed in the support of Special Programs (F) accounts are appropriately assigned.

c. Coronary Care Unit

DJC

FUNCTION: Coronary Care Unit is staffed with specially trained personnel and equipped with specialized monitoring and support capabilities for the treatment of patients during the acute stages of myocardial infarction and certain other clinical situations involving life-threatening cardiac arrhythmias or conduction disturbances. The primary objectives of coronary care are anticipation, early detection, and prompt progressive treatment of complications of coronary disease, including arrhythmias, cardiogenic shock, cardiac arrest, and cardiac decompensation.

COSTS: The Coronary Care Unit work center account shall be charged with all the operating expenses incurred in operating and maintaining the function.

PERFORMANCE FACTOR: Hours of service.

ASSIGNMENT PROCEDURE: Aggregate expenses shall be assigned based on the ratio of hours of service provided each receiving account to the total hours of service provided by this work center. Ensure that hours of service performed in the support of Special Programs (F) accounts are appropriately assigned.

d. Neonatal Intensive Care Unit

DJD

FUNCTION: The Neonatal Intensive Care Unit (NICU) is staffed with specially trained personnel and contains specialized support equipment for treatment of those newborn infants who require intensified, comprehensive observation and care. NICU provides specialized care, treatment, and coordinates healthcare delivery relative to the examination, diagnosis, treatment, and appropriate disposition of the newborn. The organization of the NICU may vary according to patient load, staffing, and facilities.

COSTS: The Neonatal Intensive Care Unit work center account shall be charged with all operating expenses incurred in operating and maintaining the function.

PERFORMANCE FACTOR: Hours of service.

ASSIGNMENT PROCEDURE: Aggregate expenses shall be assigned based on the ratio of hours of service provided each receiving account to the total hours of service provided by this work center.

e. Pediatric Intensive Care Unit

DJE

FUNCTION: The Pediatric Intensive Care Unit is staffed with specially trained personnel and contains specialized support equipment for treatment of those infants, children, and adolescent patients who require intensified, comprehensive observation and care. The Pediatric ICU provides specialized care, treatment, and coordinates healthcare delivery relative to the examination, diagnosis, treatment, and appropriate disposition of pediatric patients. The organization of the Pediatric ICU may vary according to patient load, staffing, and facilities.

COSTS: The Pediatric Intensive Care Unit work center account shall be charged with all the operating expenses incurred in operating and maintaining the function.

PERFORMANCE FACTOR: Hours of service.

ASSIGNMENT PROCEDURE: Aggregate expenses shall be assigned based on the ratio of hours of service provided each receiving account to the total hours of service provided by this work center.

f. Cost Pools

DJX

FUNCTION: Use Intensive Care cost pool in situations where you cannot assign time and expenses to any one specific MEPRS account because two or more work centers share physical space, personnel, and/or supplies.

COSTS: Includes all operating expenses incurred in operating and maintaining the cost pool work center.

PERFORMANCE FACTOR: Hours of service.

ASSIGNMENT PROCEDURE: Aggregate expenses shall be assigned based on the ratio of hours of service provided each receiving account to the total hours of service provided by this work center.

g. Intensive Care Not Elsewhere Classified

DJZ

FUNCTION: Includes the expenses of Intensive Care that satisfy the criteria for a work center and are not listed in D.10.a. through D.10.f., above.

COSTS: Any work center account(s) established within this subaccount shall be charged with all operating expenses incurred in operating and maintaining the work center.

PERFORMANCE FACTOR: Hours of service.

ASSIGNMENT PROCEDURE: Aggregate expenses shall be assigned based on the ratio of hours of service provided each receiving account to the total hours of service provided by this work center.

E. SUPPORT SERVICES

FUNCTION: The Support Services accounts described in this section are provided to accumulate expenses necessary to direct and support the missions assigned to the MTF. Support Services accounts include: Depreciation; Command, Management and Administration; Support Services--Nonreimbursable; Support Services--Funded and/or Reimbursable; Materiel Services; Housekeeping; Biomedical Equipment Repair; Laundry Service; Nutrition Management; Inpatient Care Administration; Ambulatory Care Administration; and TRICARE and/or Managed Care Administration.

COSTS: The Support Services functional account shall include all operating expenses for the summary accounts described in E.1. through E.12., below. Also included is an account for certain depreciable property expense proration to each MTF. When the MTF resources provide a support service, personnel expenses shall be based on time spent in each work center, and non-personnel expense proration for jointly operated or used facilities shall be based on workload performed in each work center. When a support service is received by the MTF, whether performed by the MTF or provided by installation support services or contract, it may be directly identified to the work center that benefited from or caused the expense. In such cases, the expense may be either directly assigned to the benefiting work center account, or initially charged to the MTF support service work center that performed the service (i.e., the support service work center account). The expenses would then be assigned in accordance with the assignment procedures governing the work center support services account. When such expense has been consistently directly assigned the remaining expenses would then be assigned in accordance with the assignment procedures governing the work center account. When the remaining expense balances in support services work center accounts are to be distributed (i.e., the stepdown expense assignment process), these expenses can only be assigned to accounts that will be subsequently assigned in the stepdown process or to a final operating expense account.

PERFORMANCE FACTOR: No performance factor is applicable since this account exists only to identify, accumulate, and report costs of the inclusive accounts.

1. Depreciation

EA

FUNCTION: This account is provided to accumulate the expenses associated with the investment costs incurred for depreciable properties in use. Depreciable properties will only include costs for modernization and replacement equipment. The purpose of this account is to facilitate assignment of the depreciable cost of property to accounting periods and to final operating expense accounts within each period. This account will not accumulate costs during the fiscal year in which the investment equipment is expensed, and does not accumulate expenses for equipment below the dollar level used in the definition of investment equipment (see glossary in Appendix A). Acquisitions below the investment dollar threshold shall be charged to the receiving accounts as operating expenses. The equipment dollar threshold is established by the USD(Comptroller). Contact Service Headquarters for the current threshold amount.

COSTS: The only investment equipment depreciation expenses of the MTF shall be those for in-use replacement and modernization investment equipment. Specifically excluded are investment expenses associated with plant equipment necessary for: (1) new and expanded facilities; (2) real property installed equipment (such as environmental control units and elevators); and (3) support of any DoD Program Element Codes other than Defense Medical Centers, Station Hospitals and Medical Clinics - CONUS and Defense Medical Centers, Station Hospitals and Medical Clinics - OCONUS, Other Health Activities, Dental Care Activities - CONUS and Dental Care Activities - OCONUS, and Visual Information Activities - Healthcare.

PERFORMANCE FACTOR: Not applicable.

ASSIGNMENT PROCEDURE: This procedure reflects the depreciation expense of investment equipment acquisitions to accounts of medical treatment facilities. Each DoD Component shall ensure that a set of records is established for each fixed medical or dental treatment facility under its control. Each facility's record shall show the original dollar value of acquisitions of modernization and replacement investment equipment for each of the last eight (8) FYs. Each FY's acquisitions shall be broken down into the following four categories: (1) Dental Care Activities; (2) All Other Investment Equipment in support of Inpatient Care, Ambulatory Care, Ancillary Services, and Support Services; (3) Special Programs; and (4) and Readiness Programs.

At the end of each FY, the cost of the investment item acquisitions (by the four categories) for that year shall be added to the present category totals, and the totals prior to the last eight (8) FYs, as well as the dollar value of any equipment transferred out or surveyed due to theft, disappearance, or destruction shall be subtracted. The new total for each category shall be divided by eight (8), for inclusion in the respective cost assignment methodology as the current FY's depreciation expense. To obtain a monthly figure, divide the FY expense by twelve (12). The assignments to Dental Care shall, thereby, be specified. Each MTF shall use the following percentages to distribute depreciation expense between Inpatient Care and Ambulatory Care accounts:

<u>Average Daily Patient Load (ADPL)</u>	<u>Distribution Percentage</u>	
	<u>Inpatient</u>	<u>Ambulatory</u>
Greater than 250 ADPL	60%	40%
Between 50 and 250 ADPL	50%	50%
Less than 50 ADPL	40%	60%
Clinics		100%

a. Inpatient Depreciation

EAA

FUNCTION: This account is provided to accumulate expenses associated with the investment costs incurred for depreciable properties used in supporting inpatient work centers. The purpose of this account is to facilitate assignment of the depreciable cost of property to accounting periods and to Inpatient Care final operating expense accounts within each period.

COST: As computed from the cost assignment procedure described in E.1., above.

PERFORMANCE FACTOR: Not applicable.

ASSIGNMENT PROCEDURE: Assignment of the depreciation expense during the reporting period shall be based on the ratio of occupied-bed days for each Inpatient Care account to the total occupied-bed days in the MTF. This will reflect the depreciation expense of investment equipment acquisitions to Inpatient Care final operating accounts of the MTF.

b. Ambulatory Depreciation

EAB

FUNCTION: This account is provided to accumulate expenses associated with the investment costs incurred for depreciable properties used in supporting ambulatory work centers. The purpose of this account is to facilitate assignment of the depreciable cost of property to accounting periods and to Ambulatory Care final operating expense accounts within each period.

COST: As computed from the cost assignment procedure described in E.1., above.

PERFORMANCE FACTOR: Not applicable.

ASSIGNMENT PROCEDURE: Assignment of the depreciation expense during the reporting period shall be based on the ratio of each Ambulatory Care account's total visits to the total number of visits (inpatient and outpatient) to the MTF. This will reflect the depreciation expense of investment equipment acquisitions to Ambulatory Care final operating accounts of the MTF.

c. Dental Depreciation

EAC

FUNCTION: This account is provided to accumulate expenses associated with the investment costs incurred for depreciable properties used in supporting dental work centers. The purpose of this account is to facilitate assignment of the depreciable cost of property to accounting periods and to Dental Care final operating expense accounts within each period.

COST: As computed from the cost assignment procedure described in E.1., above.

PERFORMANCE FACTOR: Not applicable.

ASSIGNMENT PROCEDURE: Assignment of the depreciation expense during the reporting period shall be based on the ratio of dollar value of inventory of depreciable dental equipment for each Dental Care subaccount to the total value of dental depreciable equipment in the medical or dental treatment facility. This will reflect the depreciation expense of investment equipment acquisitions to Dental Care final operating accounts of the medical or dental treatment facility.

d. Special Programs Depreciation

EAD

FUNCTION: This account is provided to accumulate expenses associated with the investment costs incurred for depreciable properties used in supporting Special Programs work centers. The purpose of this account is to facilitate assignment of the depreciable cost of property to accounting periods and to Special Programs final operating expense accounts within each period.

COST: As totaled from the cost of investment equipment used by Special Programs accounts.

PERFORMANCE FACTOR: Not applicable.

ASSIGNMENT PROCEDURE: Assignment of the depreciation expense during the reporting period shall be based on the actual records of investment equipment used by the various Special Programs accounts.

e. Readiness Depreciation

EAE

FUNCTION: This account is provided to accumulate expenses associated with the investment costs incurred for depreciable properties used in supporting Medical Readiness work centers. The purpose of this account is to facilitate assignment of the depreciable cost of property to accounting periods and to Medical Readiness final operating expense accounts within each period.

COSTS: As totaled from the cost of investment equipment used by Medical Readiness accounts.

PERFORMANCE FACTOR: Not applicable.

ASSIGNMENT PROCEDURE: Assignment of the depreciation expenses during the reporting period shall be based on the actual records of investment equipment used by the various Medical Readiness accounts.

f. Depreciation Not Elsewhere Classified

EAZ

FUNCTION: This account is provided to accumulate expenses associated with the investment costs incurred for depreciable properties used in supporting work centers other than those listed in E.1.a. through E.1.e., above. The purpose of this account is to facilitate assignment of the depreciable cost of property to accounting periods and to final operating expense accounts within each period.

COST: As totaled from the cost of investment equipment used by work centers under this account.

PERFORMANCE FACTOR: Not applicable.

ASSIGNMENT PROCEDURE: Assignment of the depreciation expense during the reporting period shall be based on the actual records of investment equipment used by the various work centers under this account.

2. Command, Management, and Administration

EB

FUNCTION: The Command, Management, and Administration account summarizes expenses incurred as a result of providing overall command, policy, management, and operation of the MTF. The summarized accounts are: Command; Special Staff; Administration; Clinical Management; Graduate Medical Education Support; Education and Training Program Support; Peacetime Disaster Preparedness and/or Response; and Third Party Collection Administration.

COSTS: The Command, Management, and Administration account shall include all operating expenses incurred by the summarized accounts. The aggregate of expenses in the Command, Management, and Administration account shall be assigned through a stepdown process to other support services, ancillary services, and the final operating expense accounts.

PERFORMANCE FACTOR: Available full-time equivalent (FTE) work-months.

a. Command

EBA

FUNCTION: The commander of a MTF commands, organizes, administers, and supervises all professional and administrative aspects of that facility; exercises command jurisdiction over all personnel assigned or attached to the MTF; determines the facility's medical capability in relation to available medical service officers, supporting staff and facilities; implements directed programs; is responsible for the care, treatment, and welfare of all patients to comply with the requirements set by generally accepted standards of hospital operations, as practiced in the United States. The commander delegates authority to the immediate staff to assist in performing the responsibilities. The following functional elements, listed by Military Department, shall be included in this expense account:

ARMY

Commander, Deputy Commander for Clinical Services, Deputy Commander for Administration, Command Sergeant Major, and their immediate secretarial and administrative staff. Commander, Army Health Clinics, when so designated. Excludes DENTAC Commanders.

NAVY

Commanding Officer, Executive Officer, Command Master Chief, and their immediate secretarial and administrative staff.

AIR FORCE

Medical Wing and/or Group Commander, Deputy Commander (when authorized), and their immediate secretarial and administrative staff.

COSTS: The Command account shall be charged with all operating expenses incurred in operating and maintaining the command function. These costs include personnel costs, supplies, equipment, and any other costs separately identified in support of command activities.

PERFORMANCE FACTOR: Available FTE work-months.

ASSIGNMENT PROCEDURE: Aggregate expenses shall be assigned based on a ratio of each receiving account's available FTE work-months (excluding patients) to the total available FTE work-months in all receiving accounts.

b. Special Staff

EBB

FUNCTION: Special Staff provides specialized staff services to command, command staff, assigned and/or attached personnel, and the patient population of the MTF. Establishment of discrete special staff work centers shall vary depending on scope, size, complexity, and Military Department of the MTF. The work centers listed below, by Military Department, are examples of those to be included in this expense account:

ARMY

Infection Control
Inspector General
Internal Review
Legal Services
Public Affairs
Quality Assurance and/or Risk Management
Religious Activities

NAVY

American Red Cross Field Director
Comptroller and Staff
Equal Employment Opportunity
Health Promotion Officer
Infection Control
Internal Review
Public Affairs Officer
Quality Assurance Coordinator
Religious Activities

AIR FORCE

Administrator
Chaplain Services (when authorized on the manning document)
Chief of the Medical Staff
Dental Advisor and Biomedical Advisor (when functioning as Group Staff)
Health Promotion Program
Infection Control
Medical Law Consultant (when authorized on the manning document)
Nurse Executive
Quality Assurance and Risk Management Programs

COSTS: The Special Staff account shall be charged with all the operating expenses incurred in operating and maintaining the special staff function. These costs include personnel costs, supplies, equipment, and any other cost separately identified in support of special staff activities.

PERFORMANCE FACTOR: Available FTE work-months.

ASSIGNMENT PROCEDURE: Aggregate expenses shall be assigned based on a ratio of each receiving account's available FTE work-months (excluding patients) to the total available FTE work-months under each subaccount.

c. Administration

EBC

FUNCTION: Administrative support is responsible for financial management (except Navy), personnel management, information systems, manpower management services, and administration. Establishment of discrete special work centers will vary depending on scope, size, and complexity of the MTF mission. For Air Force facilities, this account includes squadron commanders when performing military command functions within their Uniform Code of Military

Justice (reference (d)) authority, accountable for operational performance and accomplishment of all aspects of their squadron's mission.

COSTS: The Administration account shall be charged with those expenses that directly support operating and maintaining administrative support. These costs include personnel costs, supplies, equipment, travel, and any other costs separately identified in support of administrative activities.

PERFORMANCE FACTOR: Available FTE work-months.

ASSIGNMENT PROCEDURE: Aggregate expenses shall be assigned based on a ratio of each receiving account's available FTE work-months (excluding patients) to the total available FTE work-months under each subaccount.

d. Clinical Management

EBD

FUNCTION: Clinical management is responsible for planning, directing, and coordinating direct patient care work centers. Establishment of discrete special work centers will vary depending on scope, size, and complexity of the MTF mission. Work centers shall include secretarial and immediate administrative support personnel. This account excludes chiefs of departments for ancillary services. The following work centers are some examples to be included in this expense account:

ARMY

Chief, Dept of Medical Services
Chief, Dept of Surgical Services
Chief, Dept of Nursing Services
Asst Chief, Dept of Nursing Services (Days, Evenings, and Nights)
Chief, Clinical Nursing Services
Chief, Medical Nursing Section
Chief, Surgical Nursing Section

NAVY

Director, Nursing Services
Director, Medical Services
Director, Surgical Services
Heads of Departments, where more than one work center is managed
Specialty Advisor

AIR FORCE

Department Chairman, and immediate support staff, when the functional account is authorized.

COSTS: The Clinical Management account shall be charged with those expenses that directly support the operating and maintaining of the respective clinical management activity. These costs include personnel costs, supplies, equipment, and any other costs separately identified in support of clinical management.

PERFORMANCE FACTOR: Available FTE work-months.

ASSIGNMENT PROCEDURE: Aggregate expenses shall be assigned based on the ratio of available FTE work-months for individuals supervised in each receiving account to the total FTE work-months within the work center.

e. Graduate Medical Education (GME) Support

EBE

FUNCTION: Graduate Medical Education (GME) Support account is provided to accumulate expenses incurred to conduct and support authorized in-house, organized, clinical GME programs assigned to the MTF. This account specifically excludes salaries of students receiving the training (see Student Expenses--FAK account). Programs included are continuing postgraduate

education for physicians, dentists, veterinarians, nurses, and allied health science personnel. This function is normally supported by military and civilian personnel staff authorizations organized into an office of the chief or director of training and education.

ARMY

Medical Corps Graduate Medical Education
Dental Corps Residencies and Fellowships
Army Nurse Corps Education and Training
Biomedical Specialty Training

NAVY

Graduate Medical Education Programs
Fellowships

AIR FORCE

Graduate Medical Education Programs

COSTS: GME Support account shall be charged with all the operating expenses incurred in operating and maintaining the organized training and educational functions defined by the controlling Military Department to be conducted at the MTF. These expenses include the military and civilian personnel costs of staff authorizations for conducting and directing clinical graduate medical education programs. Training time and expenses associated with readiness or emergency operations should be charged to the appropriate account. In-service training conducted by work center personnel to maintain or expand individual professional standards are to be charged to the individual's primary work center.

PERFORMANCE FACTOR: Available FTE work-months.

ASSIGNMENT PROCEDURE: Aggregate expenses shall be assigned based on the ratio of each GME work center's available FTE work-months to the total GME work center's available FTE work-months.

f. Education and Training Program Support

EBF

FUNCTION: Education and Training Program Support account is provided to accumulate expenses incurred to conduct and support authorized in-house, organized training and educational (other than GME) programs assigned to the MTF. This account specifically excludes salaries of students receiving the training (see Student Expenses, FAK account). Programs included are continuing training and education for physicians, dentists, veterinarians, nurses, medical specialists, allied health scientists, administrators, other enlisted direct care paraprofessionals and assigned nonmedical personnel. Also, included are enlisted personnel training and education programs such as the Navy's Class C schools and Phase II training of practitioners and technicians in the Army and Air Force. In-service training conducted by work centers is not included. However, individuals tasked to conduct in-service training for other than their assigned work center, shall be charged to this account. Military and civilian personnel staff organized into an office of the chief or director of training and education may assign a portion of their time to this account based on their duties. Also included are the operation of the medical library; audiovisual services, to include medical illustration and medical photography; and other administrative training support. The following list is not all-inclusive:

ARMY

Phase II training
CPR training (instructors only)
Advanced Cardiac Life Support (ACLS) training
Advanced Trauma Life Support (ATLS) training

NAVY

Class C training
CPR training (instructors only)
Advanced Cardiac Life Support (ACLS) training
Advanced Trauma Life Support (ATLS) training

AIR FORCE

Phase II training
CPR training (instructors only)
Advanced Cardiac Life Support (ACLS) training
Advanced Trauma Life Support (ATLS) training

COSTS: Education and Training Program Support account shall be charged with all the operating expenses incurred in conducting the organized training and non-graduate educational functions conducted at the MTF. These expenses include the military and civilian personnel costs of staff supporting the officer and enlisted training and educational programs; audio-visual services, to include medical illustration and medical photography; medical library costs; and other costs that can be identified as in support of approved training and educational programs. The account specifically excludes salaries of attendees receiving the training. Training time and expenses associated with readiness or peacetime operations should be charged to the appropriate accounts. In-service training conducted by work center personnel to maintain or expand individual professional standards are to be charged to the individual's primary work center.

PERFORMANCE FACTOR: Available FTE work-months.

ASSIGNMENT PROCEDURE: Aggregate expenses shall be assigned based on the ratio of each receiving account's available FTE work-months to the total available FTE work-months in all receiving accounts.

g. Peacetime Disaster Preparedness and/or Response

EBG

FUNCTION: Peacetime Disaster Preparedness and/or Response account is provided to accumulate time and expenses incurred by fixed MTFs while participating in any peacetime disaster exercises, related training, or actual disasters. Disaster preparedness is concerned with natural disasters, such as tornadoes, hurricanes, floods; etc., as well as chemical spills, fires, mass casualties, responses to flight line emergencies, etc. This account includes activities such as disaster casualty control, alternate medical facility, peacetime recall exercises, shelter management, major accident responses, and flight line response to potential or real emergencies. Planning and administrative requirements associated with any of these activities shall also be reported in this account.

NOTE: Medical readiness activities shall not be reported in this account. The GA, GB, GC, GD, GE, and GF accounts have been established to collect work-hours and expenses related to medical readiness activities for wartime scenarios.

COSTS: Costs associated with the functional activities described are to be reported under this account.

PERFORMANCE FACTOR: Available FTE work-months.

ASSIGNMENT PROCEDURE: Aggregate expenses shall be assigned based on the ratio of available FTE work-months of the receiving accounts to the total available FTE work-months of all receiving accounts.

h. Third Party Collection Administration

EBH

FUNCTION: Third Party Collection Administration implements administrative procedures to maximize net recovery of healthcare delivery costs from third-party payers; identified DoD beneficiaries that have other health insurance (OHI); reviews all aspects of accounts receivable management that includes the participation of many offices within the MTF, including admissions, medical records, utilization review, ancillary departments, data processing, and finance offices; identifies Uniformed Services beneficiaries with third party payer plan coverage and complies with third party payer requirements; submits all claims to third party payers; follows up to ensure that collections are made; and documents and reports collection activities.

COSTS: Third party collection administration shall be charged with all operating expenses incurred in operating and maintaining the function. The aggregate of the expenses shall be assigned through a stepdown process to inpatient, ambulatory, and ancillary accounts.

PERFORMANCE FACTOR: Total number of claims billed by work center.

ASSIGNMENT PROCEDURE: Aggregate expenses shall be assigned to inpatient, ambulatory, and ancillary accounts based on the ratio of claims billed by each account to the total claims billed.

i. Cost Pools

EBX

FUNCTION: Use this cost pool in situations where you cannot assign time and expenses to any one specific MEPRS account because two or more work centers share physical space, personnel, and/or supplies.

COSTS: Includes all operating expenses incurred in operating and maintaining the cost pool work center.

PERFORMANCE FACTOR: Available FTE work-months.

ASSIGNMENT PROCEDURE: Expenses and FTEs of shared performing work centers are distributed to requesting work centers based on workload. Cost pools are purified following the stepdown process (see Chapter 3). Cost pools are purified in alphabetical order except for ancillary cost pools.

j. Command, Management, and Administration Not Elsewhere Classified

EBZ

FUNCTION: Includes the expenses of Command, Management, and Administration that satisfy the criteria for a work center and are not listed in E.2.a. through E.2.i., above.

COSTS: Any work center account(s) established within this subaccount shall be charged with all operating expenses incurred in operating and maintaining the work center.

PERFORMANCE FACTOR: Available FTE work-months.

ASSIGNMENT PROCEDURE: Aggregate expenses shall be assigned based on the ratio of available FTE work-months of the receiving accounts to the total available FTE work-months of all receiving accounts.

3. Support Services - Nonreimbursable

EC

FUNCTION: Support Services - Nonreimbursable comprises public works and/or civil engineering, personnel support services, communications, and other support activities which are managed and provided by organizations that are not part of the MTF. Since services are received without direct expense to the MTF, an estimate of the MTF's pro-rata share of the cost of services shall be made. The accounts described in E.3.a. through E.3.m. may be established depending on facility requirements.

COSTS: At those facilities with large, complex public works and/or civil engineering services, only those expenses (including overhead) that directly support the medical mission are chargeable to expense accounts of the MTF. "Nonreimbursable" is used as part of the subaccount titles to express restriction for using these subaccounts to those circumstances where another organization provides the service through its own staff or by contract at no cost to the facility. Examples of expenses that are NOT chargeable to the MTF are those that are incurred to support clubs and messes; unaccompanied personnel housing; military family housing; exchanges; tactical units, including tactical medical units; and commissaries.

PERFORMANCE FACTOR: Not applicable.

a. Plant Management - Nonreimbursable

ECA

FUNCTION: Plant Management provides the civil engineering function to ensure planning and programming for the maintenance and improvement of the MTF.

COSTS: Plant Management includes expenses incurred to provide the civil engineering function, whether provided by the host installation or purchased by contract on a nonreimbursable basis.

PERFORMANCE FACTOR: Not applicable.

ASSIGNMENT PROCEDURE: Aggregate expenses shall be assigned based on the ratio of each receiving account's square footage to the total square footage in the MTF.

b. Operation of Utilities - Nonreimbursable

ECB

FUNCTION: Operation of Utilities includes electricity, water, heat, sewage, and cable television services provided to the MTF by the host installation on nonreimbursable basis.

COSTS: Operation of Utilities includes the MTF's share of the described services provided by the host installation on nonreimbursable basis.

PERFORMANCE FACTOR: Not applicable.

ASSIGNMENT PROCEDURE: Aggregate expenses shall be assigned based on the ratio of each receiving account's square footage to the total square footage in the MTF.

c. Maintenance of Real Property - Nonreimbursable

ECC

FUNCTION: Maintenance of Real Property - Nonreimbursable subaccount is for accumulating the expenses for alteration, maintenance, repair, and management of MTF real property, to include installed equipment, when performed by host-installation engineering personnel or by contract on a nonreimbursable basis.

COSTS: Maintenance of Real Property - Nonreimbursable includes only those expenses applicable to the MTF that are not financed from DoD Program Element Codes: Maintenance and Repair - CONUS - Healthcare and Maintenance and Repair - OCONUS - Healthcare.

PERFORMANCE FACTOR: Not applicable.

ASSIGNMENT PROCEDURE: That portion of the maintenance of real property subaccount expenses that cannot be identified with a specific work center shall be assigned based on a ratio of each receiving account's square footage to the total square footage in the MTF. Maintenance of real property expenses that can be identified with a specific work center are assigned based on a ratio of hours (or percentage) of services rendered to each receiving account to the total hours (or percentage) of service rendered to the MTF.

d. Minor Construction - Nonreimbursable

ECD

FUNCTION: Minor Construction - Nonreimbursable subaccount is for accumulating expenses for minor construction of facilities, when performed by host-installation engineering personnel on a nonreimbursable basis.

COSTS: Minor construction - nonreimbursable includes only those expenses applicable to the MTF that are free receipts. This account does not include expenses of Urgent Minor Construction that are charged to the Special Programs (F) account.

PERFORMANCE FACTOR: Not applicable.

ASSIGNMENT PROCEDURE: Aggregate expenses shall be assigned based on a ratio of hours (or percentage) of service rendered to each receiving account to the total hours (or percentage) of service rendered to the MTF.

e. Other Engineering Support - Nonreimbursable

ECE

FUNCTION: Other Engineering Support - Nonreimbursable includes other miscellaneous engineering support furnished to the MTF on a nonreimbursable basis. Some examples are: collection of trash, refuse, and garbage; inspecting and servicing of elevators, sprinkling systems, and boilers; grass cutting; tree and shrub services; insect and rodent control; and snow, sand, and ice removal.

COSTS: Other Engineering Support - Nonreimbursable includes all expenses for the furnished services described.

PERFORMANCE FACTORS: Not applicable.

ASSIGNMENT PROCEDURE: Aggregate expenses shall be assigned based on the ratio of each receiving account's square footage to the total square footage in the MTF.

f. Leases of Real Property - Nonreimbursable

ECF

FUNCTION: Leases of Real Property - Nonreimbursable includes lease and rental charges incurred by the host installation to provide facilities for routine MTF services on a nonreimbursable basis.

COSTS: Leases of Real Property - Nonreimbursable includes lease and rental charges incurred to provide additional facilities for routine services.

EXCLUSION: It excludes rental of equipment and rental or lease of facilities in emergency or contingency operations.

PERFORMANCE FACTOR: Not applicable.

ASSIGNMENT PROCEDURE: Aggregate expenses shall be assigned to the accounts receiving the benefit and shall be based on the ratio of each receiving account's square footage used to the total square footage leased or rented by the MTF.

g. Transportation - Nonreimbursable

ECG

FUNCTION: Transportation includes all the expenses incurred for provision of transportation services by the host installation on a nonreimbursable basis.

COSTS: Includes only those transportation expenses provided by a host installation to the MTF on a nonreimbursable basis. EXCLUSION: Personnel expenses and operation expenses in support of emergency medical vehicles, ambulances, and patient transportation and shuttle vehicles that are to be charged to the patient transportation or the appropriate readiness account.

PERFORMANCE FACTOR: Not applicable.

ASSIGNMENT PROCEDURE: Transportation expenses, except those for emergency medical vehicles, ambulances, and patient transportation and shuttle vehicles, are assigned based on a ratio of miles driven in vehicles serving each receiving account to the total miles driven in all vehicles serving the MTF. An exception would be where the expenses can be specifically identified to an account, such as full-time use of a vehicle or vehicles by only one account. In that instance, cost of maintenance and operation of those vehicles is assigned to the account responsible for the vehicles. (Expenses for operation of emergency medical vehicles, ambulances, and patient transportation and shuttle vehicles are to be assigned to the Patient Transportation account-FEA or, in the case of contingency and emergency operations, to the appropriate readiness account).

h. Fire Protection - Nonreimbursable

ECH

FUNCTION: Fire Protection is responsible for the services of inspection and testing of fire alarm and suppression devices in the MTF; telecommunications connecting the MTF with fire fighters; procurement, testing, and servicing fire extinguishers; and conducting fire drills in the MTF by the host installation on a nonreimbursable basis.

COSTS: Include only those fire protection expenses provided by the host installation to the MTF on a nonreimbursable basis.

PERFORMANCE FACTOR: Not applicable.

ASSIGNMENT PROCEDURE: Aggregate expenses shall be assigned based on a ratio of each receiving account's square footage to the total square footage of the MTF.

i. Police Protection - Nonreimbursable

ECI

FUNCTION: Police Protection is responsible for the safety and well-being of hospital patients, visitors, and personnel (while at the hospital), and protects the MTF's buildings and other facilities. It includes physical security of parking lots, surrounding grounds, and interiors of the MTF.

COSTS: Police Protection - Nonreimbursable includes only those police protection expenses provided by the host installation to the MTF on a nonreimbursable basis.

PERFORMANCE FACTOR: Not applicable.

ASSIGNMENT PROCEDURE: Aggregate expenses shall be assigned based on a ratio of each receiving account's square footage to the total square footage of the MTF.

j. Communications - Nonreimbursable

ECJ

FUNCTION: Communications - Nonreimbursable shall be used to accumulate all expenses for communications services provided by the host installation to the MTF on a nonreimbursable basis.

COSTS: Include only those communications expenses provided by a host installation to the MTF on a nonreimbursable basis.

PERFORMANCE FACTOR: Not applicable.

ASSIGNMENT PROCEDURE: Aggregate expenses shall be assigned based on a ratio of each receiving account's available FTE work-months (excluding patients) to the total available FTE work-months in all receiving accounts of the MTF.

k. Other Base Support Services - Nonreimbursable

ECK

FUNCTION: Other Base Support Services - Nonreimbursable shall be used to accumulate expenses for other base support activities such as personnel support services (civilian and military personnel offices) and data automation provided by the host installation on a nonreimbursable basis.

COSTS: Include that portion of the expense of providing such services that is attributable to the MTF and its primary mission of healthcare delivery.

Therefore, charges to this subaccount must be carefully reviewed to determine the expense assignable to the MTF. In turn, these expenses must again be screened to determine patient care and nonpatient care expenses. The patient care expenses shall be assigned to Inpatient, Ambulatory, Dental, Ancillary Services, and Other Support Services accounts.

PERFORMANCE FACTORS: Not applicable.

ASSIGNMENT PROCEDURES: Aggregate expenses are assigned based on a ratio of each receiving account's available FTE work-months (excluding patients) to the total available FTE work-months in all receiving accounts of the MTF.

NOTE: All expenses that are not appropriate charges to the MTF are charged to Special Programs accounts. If a complex public works organization exists, see Base Operations - Medical Installations, F.4.b.

1. Cost Pools

ECX

FUNCTION: Use this cost pool in situations where you cannot assign time and expenses to any one specific MEPRS account because two or more work centers share physical space, personnel, and/or supplies.

COSTS: Includes all operating expenses incurred in operating and maintaining the cost pool work center.

PERFORMANCE FACTOR: Not applicable.

ASSIGNMENT PROCEDURE: Expenses and FTEs of shared performing work centers are distributed to requesting work centers based on workload. Cost pools are purified following the stepdown process (see Chapter 3). Cost pools are purified in alphabetical order except for ancillary cost pools.

m. Support Services - Nonreimbursable Not Elsewhere Classified

ECZ

FUNCTION: Includes the expenses of Support Services - Nonreimbursable that satisfy the criteria for a work center and are not listed in E.3.a. through E.3.l., above.

COSTS: Any work center account(s) established within this subaccount shall be charged with all operating expenses incurred in operating and maintaining the work center.

PERFORMANCE FACTOR: Not applicable.

ASSIGNMENT PROCEDURE: Aggregate expenses shall be assigned based on the ratio of each receiving account's square footage to the total square footage in the MTF, or based on a ratio of each receiving account's available FTE work-months (excluding patients) to the total available FTE work-months in all receiving accounts of the MTF.

4. Support Services - Funded and/or Reimbursable

ED

FUNCTION: Support Services - Funded and/or Reimbursable comprises public works and/or civil engineering, personnel support services, communications, and other support activities managed by the MTF or provided by the host installation on a reimbursable basis. The accounts described in E.4.a. through E.4.m. may be established depending on facility requirements.

COSTS: Support Services - Funded and/or Reimbursable shall include only those expenses that are chargeable to expense accounts of the MTF for services expended in support of the medical mission. Examples of expenses that are NOT chargeable to the MTF are those that are incurred to support clubs and messes, unaccompanied personnel housing, military family housing, exchanges, tactical units including tactical medical units, and commissaries.

PERFORMANCE FACTOR: Not applicable.

a. Plant Management - Funded and/or Reimbursable

EDA

FUNCTION: Plant Management provides necessary liaison with the installation civil engineering function to ensure planning and programming for the maintenance and improvement of the MTF.

COSTS: Plant Management includes expenses incurred to provide necessary liaison with the installation civil engineering function.

PERFORMANCE FACTOR: Not applicable.

ASSIGNMENT PROCEDURE: Aggregate expenses are assigned based on a ratio of each receiving account's square footage to the total square footage in the MTF.

b. Operation of Utilities - Funded and/or Reimbursable

EDB

FUNCTION: Operation of Utilities subaccount includes electricity, water, heat, sewage, and cable television services provided by or to the MTF on a funded and/or reimbursable basis.

COSTS: Operation of Utilities - Funded and/or Reimbursable includes the MTF's share of the utilities system operated and maintained by the MTF.

Electricity, water, heat, sewage, and cable television services provided to other base agencies shall not be charged to the MTF.

PERFORMANCE FACTOR: Not applicable.

ASSIGNMENT PROCEDURE: Aggregate expenses shall be assigned based on a ratio of each receiving account's square footage to the total square footage in the MTF. Expenses for utilities provided to other base organizations that are not reimbursed shall be charged to the Base Operations - Medical Installations account (FDB).

c. Maintenance of Real Property - Funded and/or Reimbursable

EDC

FUNCTION: Maintenance of Real Property - Funded and/or Reimbursable subaccount is for accumulating the expenses for alterations, maintenance, repair, and management of MTF real property, to include installed equipment, on a funded and/or reimbursable basis.

COSTS: Maintenance of Real Property - Funded and/or Reimbursable includes only those expenses applicable to the MTF that are financed from DoD Program Element Codes: Maintenance and Repair - CONUS - Healthcare and Maintenance and Repair - OCONUS - Healthcare.

PERFORMANCE FACTOR: Not applicable.

ASSIGNMENT PROCEDURE: That portion of the Maintenance of Real Property subaccount expenses that cannot be identified with a specific work center shall be assigned based on a ratio of each receiving account's square footage to the total square footage in the MTF. Maintenance of Real Property expenses that can be identified with a specific work center shall be assigned based on a ratio of hours (or percentage) of services rendered to each receiving account to the total hours (or percentage) of services rendered to the MTF. Where maintenance or repair services are provided by contract, these expenses shall be assigned to the accounts receiving the benefit.

d. Minor Construction - Funded and/or Reimbursable

EDD

FUNCTION: Minor Construction - Funded and/or Reimbursable subaccount is for accumulating expenses for minor construction of facilities when performed on a funded and/or reimbursable basis.

COSTS: Minor Construction - Funded and/or Reimbursable includes only those expenses applicable to the MTF that are financed from the applicable operation and maintenance appropriation. This account does not include expenses of Urgent Minor Construction that are charged to the Special Program account.

PERFORMANCE FACTOR: Not applicable.

ASSIGNMENT PROCEDURE: Aggregate expenses shall be assigned based on a ratio of hours (or percentage) of service rendered to each receiving account to the total hours (or percentage) of service rendered to the MTF. Where minor construction is provided by contract, these expenses shall be assigned to the accounts receiving the benefit.

e. Other Engineering Support - Funded and/or Reimbursable

EDE

FUNCTION: Other Engineering Support - Funded and/or Reimbursable subaccount includes the other miscellaneous engineering support furnished on a funded and/or reimbursable basis. Some examples are: collection of trash, refuse and garbage; inspecting and servicing of elevators, sprinkling systems, and boilers; grass cutting; tree and shrub services; insect and rodent control; snow, sand, and ice removal.

COSTS: Other Engineering Support - Funded and/or Reimbursable includes all expenses for the furnished services described.

PERFORMANCE FACTOR: Not applicable.

ASSIGNMENT PROCEDURE: Aggregate expenses shall be assigned based on a ratio of each receiving account's square footage to the total square footage in the MTF.

f. Leases of Real Property - Funded and/or Reimbursable EDF

FUNCTION: Leases of Real Property - Funded and/or Reimbursable subaccount includes lease and rental services obtained on a funded reimbursable basis.

COSTS: Leases of Real Property - Funded and/or Reimbursable includes lease and rental charges incurred to provide additional facilities for routine services. EXCLUSION: It excludes rental of equipment and rental or lease of facilities in emergency or contingency operations.

PERFORMANCE FACTOR: Not applicable.

ASSIGNMENT PROCEDURE: Aggregate expenses shall be assigned to the accounts receiving the benefit and shall be based on the ratio of each receiving account's square footage used to the total square footage leased or rented by the MTF.

g. Transportation - Funded and/or Reimbursable EDG

FUNCTION: Transportation - Funded and/or Reimbursable subaccount includes all the expenses incurred for automotive operation and maintenance and the administration of garage and dispatching activities in support of the medical mission on a funded and/or reimbursable basis.

COSTS: Expenses include personnel expenses of drivers assigned to this function; maintenance of vehicles (including contracts); petroleum, oils, and lubricants; vehicle rental and leases; and bridge, tunnel, and highway tolls. EXCLUDES: Personnel expenses and operation and maintenance expenses in support of emergency medical vehicles, ambulances, and patient transportation and shuttle vehicles shall be charged to Patient Transportation (FEA) or the appropriate readiness account.

PERFORMANCE FACTOR: Not applicable.

ASSIGNMENT PROCEDURE: Transportation expenses, except those for emergency medical vehicles, ambulances, and patient transportation and shuttle vehicles, shall be assigned based on a ratio of miles driven in vehicles serving each receiving account to the total miles driven in all vehicles serving the MTF. An exception would be where the expenses can be specifically identified to an account such as a full-time use of a vehicle or vehicles by only one account. In that instance, cost of maintenance and operation of those vehicles is assigned to the accounts responsible for the vehicles. NOTE: Expenses for the maintenance and operation of emergency medical vehicles, ambulances, and patient transportation and shuttle vehicles are to be assigned to the Patient Transportation account (FEA) or, in the case of contingency and emergency operations, to the appropriate readiness account.

h. Fire Protection - Funded and/or Reimbursable EDH

FUNCTION: Fire Protection is responsible for the services of inspection and testing of fire alarm and suppression devices in the MTF; telecommunications connecting the MTF with fire fighters; procurement, testing and servicing fire extinguishers; and conducting fire drills in the MTF on a funded and/or reimbursable basis.

COSTS: Those expenses that can be readily identified as protecting the MTF shall be charged to this work center account. Expenses are those operating expenses for personnel, materiel, and services incurred for the operation and maintenance of the function. Exclude the cost of standby fire fighting capability (personnel, facilities, and vehicles). The aggregate expenses shall be assigned through a stepdown process to other support services, ancillary services, and final operating expense accounts.

PERFORMANCE FACTOR: Not applicable.

ASSIGNMENT PROCEDURES: Aggregate expenses shall be assigned based on a ratio of each receiving account's square footage to the total square footage of the MTF. Those expenses that are not appropriately charged to patient care shall be charged to the Base Operations - Medical Installations (FDB) or to other Special Programs accounts. The functional elements (from whatever provider source) are those mentioned in COSTS, above, plus those other personnel support services necessary to support the military and civilian personnel of the military command (such as those depicted in DoD Program Element Codes: Base Operations - CONUS - Healthcare, Base Operations - OCONUS - Healthcare, Real Property Services - CONUS - Healthcare, and Real Property Services - OCONUS - Healthcare).

i. Police Protection - Funded and/or Reimbursable

EDI

FUNCTION: Police Protection is responsible for the safety and well-being of hospital patients, visitors, and personnel (while at the hospital), and protects the MTF's buildings and other facilities on a funded and/or reimbursable basis. It includes physical security of parking lots, surrounding grounds, and interiors of the MTF.

COSTS: Those expenses that can be readily identified as protecting the MTF shall be charged to this work center account. Expenses are those operating expenses of personnel, materiel, and services incurred in operating and maintaining the function. Exclude the costs of all law enforcement activities, other than those described in the function statement. The aggregate expenses shall be assigned through a stepdown process to other support services, ancillary services, and final operating expense accounts.

PERFORMANCE FACTOR: Not applicable.

ASSIGNMENT PROCEDURE: Aggregate expenses shall be assigned based on a ratio of each receiving account's square footage to the total square footage of the MTF.

j. Communications - Funded and/or Reimbursable

EDJ

FUNCTION: Communications - Funded and/or Reimbursable shall be used to accumulate all expenses for communications service provided on a funded and/or reimbursable basis.

COSTS: Include only those communications expenses provided on a funded and/or reimbursable basis.

PERFORMANCE FACTOR: Not applicable.

ASSIGNMENT PROCEDURE: Aggregate expenses shall be assigned based on a ratio of each receiving account's available FTE work-months (excluding patients) to the total available FTE work-months in all receiving accounts of the MTF.

k. Other Base Support Services Funded and/or Reimbursable

EDK

FUNCTION: Other Base Support Services Funded and/or Reimbursable shall be used to accumulate expenses for other base support activities such as personnel support services (civilian and military personnel offices) provided on a funded and/or reimbursable basis.

COSTS: Include that portion of the expense of providing such services that is attributable to the MTF and its primary mission of healthcare delivery. Therefore, charges to this subaccount must be carefully reviewed to determine the expense assignable to the MTF. In turn, these expenses must again be screened to determine patient care and nonpatient care expenses. The patient care expenses shall be assigned to Inpatient, Ambulatory, Dental, Ancillary Services, and Other Support Services accounts.

PERFORMANCE FACTORS: Not applicable.

ASSIGNMENT PROCEDURES: Aggregate expenses are assigned based on a ratio of each receiving account's available FTE work-months (excluding patients) to the total available FTE work-months in all receiving accounts of the MTF.

NOTE: All expenses that are not appropriate charges to the MTF are charged to

Special Programs accounts. If a complex public works organization exists, see Base Operations - Medical Installations (FDB), paragraph F.4.b.

1. Cost Pools

EDX

FUNCTION: Use this cost pool in situations where you cannot assign time and expenses to any one specific MEPRS account because two or more work centers share physical space, personnel, and/or supplies.

COSTS: Includes all operating expenses incurred in operating and maintaining the cost pool work center.

PERFORMANCE FACTOR: Not applicable.

ASSIGNMENT PROCEDURE: Expenses and FTEs of shared performing work centers are distributed to requesting work centers based on workload. Cost pools are purified following the stepdown process (see Chapter 3). Cost pools are purified in alphabetical order except for ancillary cost pools.

m. Support Services - Funded and/or Reimbursable Not Elsewhere Clsfd

EDZ

FUNCTION: Includes the expenses of Support Services - Funded and/or Reimbursable that satisfy the criteria for a work center and are not listed in E.4.a. through E.4.l., above.

COSTS: Any work center account(s) established within this subaccount shall be charged with all operating expenses incurred in operating and maintaining the work center.

PERFORMANCE FACTOR: Not applicable.

ASSIGNMENT PROCEDURE: Aggregate expenses shall be assigned based on the ratio of each receiving account's square footage to the total square footage in the MTF, or based on a ratio of each receiving account's available FTE work-months (excluding patients) to the total available FTE work-months in all receiving accounts of the MTF.

5. Materiel Services

EE

FUNCTION: Materiel Services provides or arranges for the supplies, equipment, and certain services necessary to support the mission of the MTF and management of the installation medical war readiness materiel program. Also, this function acts as a chargeable account for overhead charges from the base operations accounts for the general support stock fund and subsistence stock fund management functions.

COSTS: Materiel Services shall be a summary account that includes all operating expenses incurred in operating and maintaining the materiel services function. The aggregate of these expenses shall be ultimately assigned through a stepdown process to other support services, ancillary services, and final operating expense accounts.

PERFORMANCE FACTOR: Cost of supplies (except subsistence) and minor plant equipment issued.

a. Materiel Management Services

EEA

FUNCTION: Materiel Management Services provides or arranges for the supplies, equipment, and certain services necessary to support the mission of the MTF. Basic responsibilities include: procurement, inventory control, receipt, storage, quality assurance, issue, turn in, disposition, property accounting, and reporting actions for designated medical and nonmedical supplies and equipment required in support of the medical mission; installation management of the medical stock fund; management and control of medical organization in-use property through authorization, property accounting, reporting and budgetary procedures; and planning, prepositioning, and managing the installation medical war readiness materiel program. Also, this function acts as a chargeable account for the general support stock fund and subsistence stock fund management functions.

COSTS: Materiel Management Services account shall be charged with all operating expenses incurred in operating and maintaining the function. The aggregate of these expenses shall be assigned through the stepdown process to other support services, ancillary services, and final operating expense accounts, except contract (or installation provided) maintenance of equipment expenses, which shall be charged to the benefiting work center account responsible for the reparable equipment. Expenses incurred in the direct support of the War Readiness Materiel and/or Prepositioned War Reserve Program and TOE Medical Units shall be identified, accumulated, and transferred to the appropriate Readiness (G) account. The expenses incurred in regional and/or area support of other medical and nonmedical activities shall also be identified, accumulated, and transferred to the appropriate Readiness account.

PERFORMANCE FACTOR: Cost of supplies (except subsistence) and minor plant equipment issued.

ASSIGNMENT PROCEDURE: Expenses not directly charged shall be assigned based on a ratio of each receiving account's combined expenses for supplies issued (except subsistence) and minor plant equipment issued to the total combined expenses for supplies (except subsistence) and minor plant equipment issued from Materiel Management Services. NOTE: Except contract (or installation provided) maintenance of equipment expenses, which shall be charged to the benefiting work center account responsible for the reparable equipment.

b. Cost Pools

EEEX

FUNCTION: Use this cost pool in situations where you cannot assign time and expenses to any one specific MEPRS account because two or more work centers share physical space, personnel, and/or supplies.

COSTS: Includes all operating expenses incurred in operating and maintaining the cost pool work center.

PERFORMANCE FACTOR: Cost of supplies (except subsistence) and minor plant equipment issued.

ASSIGNMENT PROCEDURE: Expenses and FTEs of shared performing work centers are distributed to requesting work centers based on workload. Cost pools are purified following the stepdown process (see Chapter 3). Cost pools are purified in alphabetical order except for ancillary cost pools.

c. Materiel Services Not Elsewhere Classified

EEZ

FUNCTION: Includes the expenses of Materiel Services that satisfy the criteria for a work center and are not listed in E.5.a. through E.5.b., above.

COSTS: Any work center account(s) established within this subaccount shall be charged with all operating expenses incurred in operating and maintaining the work center.

PERFORMANCE FACTOR: Cost of supplies (except subsistence) and minor plant equipment issued.

ASSIGNMENT PROCEDURE: Expenses not directly charged shall be assigned based on a ratio of each receiving account's combined expenses for supplies issued (except subsistence) and minor plant equipment issued to the total combined expenses for supplies (except subsistence) and minor plant equipment issued from Materiel Management Services. NOTE: Except contract (or installation provided) maintenance of equipment expenses, which shall be charged to the benefiting work center account responsible for the reparable equipment.

6. Housekeeping

EF

FUNCTION: The housekeeping service is responsible for maintaining the interior of the MTF at the highest level of cleanliness and sanitation achievable, either by in-house or contract services. Also, the service is responsible for snow and debris removal from entrances and walks adjacent to buildings and trash removal from buildings.

COSTS: The housekeeping service shall be charged with all operating expenses incurred in operating and maintaining the function. The aggregate of these expenses shall be assigned through the stepdown process to other support services, ancillary services, and final operating expense accounts. The assignable expenses include those for personnel and materiel for providing custodial and janitorial services to the MTF, either by contract or by in-house personnel who are authorized and assigned to this function as a primary duty. Exclude any personnel or materiel expenses incurred in support of unaccompanied personnel housing or family housing or any other nonmedical organizations or functions.

PERFORMANCE FACTOR: Square footage cleaned.

a. Housekeeping - In House

EFA

FUNCTION: The housekeeping service is responsible for maintaining the interior of the MTF at the highest level of cleanliness and sanitation achievable by in-house services. Also, the service is responsible for snow and debris removal from entrances and walks adjacent to buildings and trash removal from buildings.

COSTS: The housekeeping service shall be charged with all operating expenses incurred in operating and maintaining the function. The aggregate of these expenses shall be assigned through the stepdown process to other support services, ancillary services, and final operating expense accounts. The assignable expenses include those for personnel and materiel for providing custodial and janitorial services to the MTF by in-house personnel who are authorized and assigned to this function as a primary duty. Exclude any personnel or materiel expenses incurred in support of unaccompanied personnel housing or family housing or any other nonmedical organizations or functions.

PERFORMANCE FACTOR: Square footage cleaned.

ASSIGNMENT PROCEDURE: Expenses not directly charged shall be assigned based on the ratio of each receiving account's square footage cleaned to the total square footage cleaned in the MTF.

b. Housekeeping - Contract

EFB

FUNCTION: The housekeeping service is responsible for maintaining the interior of the MTF at the highest level of cleanliness and sanitation achievable by contract services. Also, the service is responsible for snow and debris removal from entrances and walks adjacent to buildings and trash removal from buildings.

COSTS: The housekeeping service shall be charged with all operating expenses incurred in operating and maintaining the function by contract. The aggregate of these expenses shall be assigned through the stepdown process to other support services, ancillary services, and final operating expense accounts. The assignable expenses include those for personnel and materiel for providing custodial and janitorial services to the MTF by contract personnel who are authorized and assigned to this function as a primary duty. Exclude any personnel or materiel expenses incurred in support of unaccompanied personnel housing or family housing or any other nonmedical organizations or functions.

PERFORMANCE FACTOR: Square footage cleaned.

ASSIGNMENT PROCEDURE: Expenses not directly charged shall be assigned based on ratio of each receiving account's square footage cleaned to the total square footage cleaned in the MTF.

c. Cost Pools

EFX

FUNCTION: Use this cost pool in situations where you cannot assign time and expenses to any one specific MEPRS account because two or more work centers share physical space, personnel, and/or supplies.

COSTS: Includes all operating expenses incurred in operating and maintaining the cost pool work center.

PERFORMANCE FACTOR: Square footage cleaned.

ASSIGNMENT PROCEDURE: Expenses and FTEs of shared performing work centers are distributed to requesting work centers based on workload. Cost pools are purified following the stepdown process (see Chapter 3). Cost pools are purified in alphabetical order except for ancillary cost pools.

d. Housekeeping Not Elsewhere Classified

EFZ

FUNCTION: Includes the expenses of Housekeeping that satisfy the criteria for a work center and are not listed in E.6.a. through E.6.c., above.

COSTS: Any work center account(s) established within this subaccount shall be charged with all operating expenses incurred in operating and maintaining the work center.

PERFORMANCE FACTOR: Square footage cleaned.

ASSIGNMENT PROCEDURE: Expenses not directly charged shall be assigned based on ratio of each receiving account's square footage cleaned to the total square footage cleaned in the MTF.

7. Biomedical Equipment Repair

EG

FUNCTION: Biomedical Equipment Repair provides preventive maintenance, inspection, and repair of medical and dental equipment; conducts a systematic inspection of equipment to determine operational status, and assigns serviceability condition codes to equipment; performs scheduled preventive maintenance of medical and dental equipment; repairs or replaces worn or broken parts; rebuilds and fabricates equipment or components; modifies equipment and installs new equipment; inspects and tests contractor-installed equipment; disassembles, packs, receives, and inspects equipment; maintains audio and/or video equipment; tests the ground contact alarm of the surgical suite electrical service and the conductivity of surgical suite floors; tests and performs preventive maintenance on war readiness materiel and/or pre-positioned war reserve; and monitors contract maintenance.

COSTS: Biomedical equipment repair shall be charged with all operating expenses incurred in operating and maintaining the function, except for directly identifiable medical and nonmedical equipment maintenance and repair services or contracts, which shall be charged directly to the account receiving the benefit of the services or contract. The aggregate of these expenses shall be assigned through a stepdown process to other support services, ancillary services, and final operating expense accounts. Expenses incurred in regional and/or area support to other medical and nonmedical activities shall be identified, accumulated, and transferred to the appropriate Special Programs (F) account.

PERFORMANCE FACTOR: Hours of service.

a. Biomedical Equipment Repair - In House

EGA

FUNCTION: Biomedical Equipment Repair provides preventive maintenance, inspection, and repair of medical and dental equipment; conducts a systematic inspection of equipment to determine operational status, and assigns serviceability condition codes to equipment; performs scheduled preventive maintenance of medical and dental equipment; repairs or replaces worn or broken parts; rebuilds and fabricates equipment or components; modifies equipment and installs new equipment; inspects and tests contractor installed equipment; disassembles, packs, receives, and inspects equipment; maintains audio and/or video equipment; tests the ground contact alarm of the surgical suite electrical service and the conductivity of surgical suite floors; tests and performs preventive maintenance on war readiness materiel and/or pre-positioned war reserve; and monitors contract maintenance.

COSTS: Biomedical Equipment Repair shall be charged with all operating expenses incurred in operating and maintaining the in-house function, except for directly identifiable medical and nonmedical equipment maintenance and repair by in-house services, which shall be charged directly to the account receiving the benefit of the in-house services. The aggregate of these expenses shall be assigned through a stepdown process to other support services, ancillary services, and final operating expense accounts. Expenses incurred in regional and/or area support to other medical and nonmedical activities shall be identified, accumulated, and transferred to the appropriate special programs account.

PERFORMANCE FACTOR: Hours of service.

ASSIGNMENT PROCEDURE: Personnel and overhead costs (bench stock, equipment, assigned costs from others) not directly charged shall be assigned based on a ratio of hours of service rendered to each receiving account to the total hours of service rendered to the MTF. Costs of parts not maintained as bench stock shall be directly assigned to the receiving account responsible for the end item of equipment in which the supplies were used.

b. Biomedical Equipment Repair - Contract

EGB

FUNCTION: Biomedical Equipment Repair provides preventive maintenance, inspection, and repair of medical and dental equipment; conducts a systematic inspection of equipment to determine operational status and assigns service ability condition codes to equipment; performs scheduled preventive maintenance of medical and dental equipment; repairs or replaces worn or broken parts; rebuilds and fabricates equipment or components; modifies equipment and installs new equipment; inspects and tests contractor-installed equipment; disassembles, packs, receives, and inspects equipment; maintains audio and/or video equipment; tests the ground contact alarm of the surgical suite electrical service and the conductivity of surgical suite floors; tests and performs preventive maintenance on war readiness materiel and/or pre-positioned war reserve; and monitors contract maintenance.

COSTS: Biomedical Equipment Repair shall be charged with all operating expenses incurred in operating and maintaining the function by contract except for directly identifiable medical and nonmedical equipment maintenance and repair contracts, which shall be charged directly to the account receiving the benefit of the contract. The aggregate of these expenses shall be assigned through a stepdown process to other support services, ancillary services, and final operating expense accounts. Expenses incurred in regional and/or area support to other medical and nonmedical activities shall be identified, accumulated, and transferred to the appropriate special programs account.

PERFORMANCE FACTOR: Hours of service.

ASSIGNMENT PROCEDURE: Personnel and overhead costs (bench stock, equipment, assigned costs from others) not directly charged shall be assigned based on a ratio of hours of service rendered to each receiving account to the total hours of service rendered to the MTF. Costs of parts not maintained as bench stock shall be directly assigned to the receiving account responsible for the end item of equipment in which the supplies were used.

c. Cost Pools

EGX

FUNCTION: Use this cost pool in situations where you cannot assign time and expenses to any one specific MEPRS account because two or more work centers share physical space, personnel, and/or supplies.

COSTS: Includes all operating expenses incurred in operating and maintaining the cost pool work center.

PERFORMANCE FACTOR: Hours of service.

ASSIGNMENT PROCEDURE: Expenses and FTEs of shared performing work centers are distributed to requesting work centers based on workload. Cost pools are purified following the stepdown process (see Chapter 3). Cost pools are purified in alphabetical order except for ancillary cost pools.

d. Biomedical Equipment Repair Not Elsewhere Classified

EGZ

FUNCTION: Includes the expenses of Biomedical Equipment Repair that satisfy the criteria for a work center and are not listed in E.7.a. through E.7.c., above.

COSTS: Any work center account(s) established within this subaccount shall be charged with all operating expenses incurred in operating and maintaining the work center.

PERFORMANCE FACTOR: Hours of service.

ASSIGNMENT PROCEDURE: Personnel and overhead costs (bench stock, equipment, assigned costs from others) not directly charged shall be assigned based on a ratio of hours of service rendered to each receiving account to the total hours of service rendered to the MTF. Costs of parts not maintained as bench stock shall be directly assigned to the receiving account responsible for the end item of equipment in which the supplies were used.

8. Laundry Service

EH

FUNCTION: Laundry Service is responsible for picking up, sorting, issuing, distributing, mending, washing, and processing in-service linens including uniforms and special linens. Dry cleaning services are also included.

COSTS: Laundry Service shall be a summary account charged with all operating expenses incurred in operating and maintaining the function. The aggregate of these expenses shall be assigned through a stepdown process to other support services, ancillary services, and final operating expense accounts. Those expenses associated with the support of unaccompanied personnel housing or other nonmedical organizations or functions are charged to base operations accounts (see Base Operations - Medical Installation (FDB) under Special Programs; also refer to DoD Program Element Codes: Base Operations - CONUS - Healthcare and Base Operations - OCONUS - Healthcare). The expenses to be assigned include all linen, laundry, and dry cleaning expenses associated with a contract or a Government-operated facility, including personnel costs required for the storage, issue, and repair of textiles used in the MTF and costs of initial and replacement hospital linen items and personal retention clothing items. Personal retention clothing items are white trousers and shirts for technicians and food service personnel, nurses' uniforms, dentists' smocks, physicians' coats, etc.

PERFORMANCE FACTOR: Pounds of laundry processed.

a. Laundry Service - In House

EHA

FUNCTION: Laundry Service - In House is responsible for picking up, sorting, issuing, distributing, mending, washing, and processing in-service linens including uniforms and special linens. Dry cleaning services are also included.

COSTS: Laundry Service - In House shall be charged with all operating expenses incurred in operating and maintaining the in-house function. The aggregate of these expenses shall be assigned through a step down process to other support services, ancillary services, and final operating expense accounts. Those expenses associated with the support of unaccompanied personnel housing or other nonmedical organizations or functions are charged to base operations accounts (see Base Operations - Medical Installation (FDB) under Special Programs; also refer to DoD Program Element Codes: Base Operations - CONUS - Healthcare and Base Operations - OCONUS - Healthcare). The expenses to be assigned include all linen, laundry, and dry cleaning expenses associated with a Government-operated facility, including personnel costs required for the storage, issue, and repair of textiles used in the MTF and costs of initial and replacement hospital linen items and personal retention clothing items. Personal retention clothing items are white

trousers and shirts for technicians and food service personnel, nurses' uniforms, dentists' smocks, physicians' coats, etc.

PERFORMANCE FACTOR: Pounds of laundry processed.

ASSIGNMENT PROCEDURE: Expenses not directly charged shall be assigned based on a ratio of pounds of dry laundry processed for each receiving account to the total pounds of dry laundry processed for the MTF. Pieces of laundry may be used as an alternate performance factor and assignment basis only if to convert to pounds of laundry processed is not feasible. Pounds of laundry processed is the preferred measure and should be used whenever possible.

b. Laundry Service - Contract

EHB

FUNCTION: Laundry Service - Contract is responsible for picking up, sorting, issuing, distributing, mending, washing, and processing in-service linens including uniforms and special linens. Dry cleaning services are also included.

COSTS: Laundry Service - Contract shall be charged with all operating expenses incurred in operating and maintaining the function by contract. The aggregate of these expenses shall be assigned through a stepdown process to other support services, ancillary services, and final operating expense accounts. Those expenses associated with the support of unaccompanied personnel housing or other nonmedical organizations or functions are charged to base operations accounts (see Base Operations - Medical Installation (FDB) under Special Programs; also refer to DoD Program Element Codes: Base Operations - CONUS - Healthcare and Base Operations - OCONUS - Healthcare). The expenses to be assigned include all linen, laundry, and dry cleaning expenses associated with a contract; including personnel costs required for the storage, issue, and repair of textiles used in the MTF and costs of initial and replacement hospital linen items and personal retention clothing items. Personal retention clothing items are white trousers and shirts for technicians and food service personnel, nurses' uniforms, dentists' smocks, physicians' coats, etc.

PERFORMANCE FACTOR: Pounds of laundry processed.

ASSIGNMENT PROCEDURE: Expenses not directly charged shall be assigned based on a ratio of pounds of dry laundry processed for each receiving account to the total pounds of dry laundry processed for the MTF. Pieces of laundry may be used as an alternate performance factor and assignment basis only if to convert to pounds of laundry processed is prohibitive in cost or prohibited by contract. Pounds of laundry processed is the preferred measure and should be used whenever possible.

c. Cost Pools

EHX

FUNCTION: Use this cost pool in situations where you cannot assign time and expenses to any one specific MEPRS account because two or more work centers share physical space, personnel, and/or supplies.

COSTS: Includes all operating expenses incurred in operating and maintaining the cost pool work center.

PERFORMANCE FACTOR: Pounds of laundry processed.

ASSIGNMENT PROCEDURE: Expenses and FTEs of shared performing work centers are distributed to requesting work centers based on workload. Cost pools are purified following the stepdown process (see Chapter 3). Cost pools are purified in alphabetical order except for ancillary cost pools.

d. Laundry Service Not Elsewhere Classified

EHZ

FUNCTION: Includes the expenses of Laundry Service that satisfy the criteria for a work center and are not listed in E.8.a. through E.8.c., above.

COSTS: Any work center account(s) established within this subaccount shall be charged with all operating expenses incurred in operating and maintaining the work center.

PERFORMANCE FACTOR: Pounds of laundry processed.

ASSIGNMENT PROCEDURE: Expenses not directly charged shall be assigned based on a ratio of pounds of dry laundry processed for each receiving account to the total pounds of dry laundry processed for the MTF. Pieces of laundry may be used as an alternate performance factor and assignment basis only if to convert to pounds of laundry processed is prohibitive in cost or prohibited by contract. Pounds of laundry processed is the preferred measure and should be used whenever possible.

9. Nutrition Management

EI

FUNCTION: Nutrition Management provides comprehensive dietetic services for patients and staff. Services provided include: operation and management of food production and service activities; preparation and service of food; clinical nutrition management services; nutrition education; subsistence management; cost accounting; sanitation; and quality assessment, quality improvement (QA/QI) and quality control (QC). Nutrition Management shall include the following work centers: Patient Food Operations; Combined Food Operations; and Inpatient Clinical Nutrition Management. Each of the work centers shall be specifically charged with the expenses incurred in the performance of its individual functions and activities.

COSTS: The Nutrition Management account shall be a summary account that includes all operating expenses incurred by its subaccounts. It excludes the expense of nursing service personnel who assist in the serving of food to patients. The aggregate of expenses in the Nutrition Management account shall be assigned through a stepdown process.

NOTE: The expenses incurred to conduct a nutrition clinic shall be assigned to BAL and nonpatient feeding assigned to FDC.

PERFORMANCE FACTOR: As specified in the following subaccounts (EIA-EIC, EIX and EIZ).

a. Patient Food Operations

EIA

FUNCTION: Patient food operations provides meal service to patients. This includes all workload involved in providing meal service to inpatients and transient patients. Activities performed may include, but are not limited to, routine inpatient rounds to determine food acceptability, menu slip preparation, therapeutic menu development, patient tray assembly, nourishment preparation and service, Cooked Therapeutic Inflight Meal (CTIM) preparation, therapeutic diet cooking, related QA/QI and QC activities, sanitation of tray carts, patient tray assembly areas, patient tray components, and any tasks unique to patient feeding.

COSTS: Patient Food Operations work center account shall be charged with all in-house operating expenses incurred in operating and maintaining meal preparation and service to patients. It excludes the expense of nursing service personnel who assist in the serving of food to patients.

EXCEPTIONS: The expense to provide Inpatient Clinical Nutrition Management will be directly assigned to EIC; Outpatient Nutrition Clinic will be assigned to BAL; and the cost of all subsistence and inventory management will be assigned to Combined Food Operations (EIB).

PERFORMANCE FACTOR: Patient meal days served.

ASSIGNMENT PROCEDURE: Aggregate expenses shall be assigned based on the ratio of patient meal days served to each receiving account to the total patient meal days served in the MTF. Patient meal days are all meal days served to inpatients, transient patients, and CTIMs. Inpatient meal days are those served to inpatients, excluding transient patients, whether served on the inpatient units or in the hospital dining room. Transient patient meal days are those served to transient patients, either on inpatient units or in the dining room, as reported in the FEC account in Special Programs, plus CTIMs as reported in the FEF account.

b. Combined Food Operations

EIB

FUNCTION: Combined Food Operations provide subsistence, food preparation, department management, and services that are used for either inpatients, transient patients, or nonpatient feeding in the dining room; menu and recipe development for regular menu items; sanitation of combined areas (i.e., cooking island, and pots and pans); related QA/QI and QC; and subsistence accounting.

COSTS: Combined Food Operations shall be charged with all in-house operating expenses incurred in purchasing and maintaining all subsistence, and operating and maintaining the meal preparation and service function that provides meals used for either inpatient tray assembly, transient patients, or nonpatients in the dining room. EXCEPTIONS: The expense to provide Inpatient Clinical Nutrition Management will be directly assigned to EIC; and Outpatient Nutrition Clinic will be assigned to BAL. Any expenses (labor or supplies) used solely for inpatient meal service, transient patients or CTIMs will be assigned to EIA, Patient Food Operations. Expenses used solely for nonpatient feeding and dining room operations will be assigned to FDC, Nonpatient Food Operations.

PERFORMANCE FACTOR: Total meal days served.

ASSIGNMENT PROCEDURE: Aggregate expenses shall be assigned based on the ratio of patient meal days and nonpatient meal days served in each receiving account to the total meal days served in the MTF. The assignment of expenses to Patient Food Operations, EIA, shall be based on the ratio of inpatient and transient patient meal days and CTIMs served to the total meal days served in the MTF. The remaining aggregate expenses shall be assigned to Nonpatient Food Operations, FDC, in Special Programs (F) accounts.

c. Inpatient Clinical Nutrition Management

EIC

FUNCTION: Inpatient Clinical Nutrition Management provides basic and comprehensive nutritional care for inpatients. Activities include: coordination of change in diet requirements; dietary kardex maintenance; developing nutrition care plans; nutritional assessment and reassessment; diet and nutrient calculations; nutrition care recommendations and documentation; interdisciplinary healthcare activities; nutrition counseling for inpatients; discharge planning; QA/QI and QC activities; and management of clinical nutrition management activities.

COSTS: Inpatient Clinical Nutrition Management shall be charged with all expenses incurred for providing inpatient clinical nutrition care.

EXCEPTIONS: The expense of dietetics personnel will be included in Patient Food Operations (EIA) when distributing and collecting menus, preparing menu slips, tallies, and conducting routine inpatient rounds to determine patient satisfaction and food preference.

PERFORMANCE FACTOR: Weighted inpatient nutrition procedure (see Appendix C).

ASSIGNMENT PROCEDURE: Aggregate expenses shall be assigned based on the ratio of weighted inpatient nutrition procedures performed in each receiving account to the total weighted inpatient nutrition procedures performed in the MTF. Weighted inpatient nutrition procedures shall include all nutrition care activities documented by dietary progress notes and consultations in inpatient medical records within the scope of practice whether or not a specific request was initiated to dietary.

d. Cost Pools

EIX

FUNCTION: Use this cost pool in situations where you cannot assign time and expenses to any one specific MEPRS account because two or more work centers share physical space, personnel, and/or supplies.

COSTS: Includes all operating expenses incurred in operating and maintaining the cost pool work center.

PERFORMANCE FACTOR: Total meal days served.

ASSIGNMENT PROCEDURE: Expenses and FTEs of shared performing work centers are distributed to requesting work centers based on workload. Cost pools are purified following the stepdown process (see Chapter 3). Cost pools are purified in alphabetical order except for ancillary cost pools.

e. Nutrition Management Not Elsewhere Classified

EIZ

FUNCTION: Includes the expenses of Nutrition Management that satisfy the criteria for a work center and are not listed in E.9.a. through E.9.d., above.
COSTS: Any work center account(s) established within this subaccount shall be charged with all operating expenses incurred in operating and maintaining the work center.

PERFORMANCE FACTOR: Patient meal days served or weighted inpatient nutrition procedures.

ASSIGNMENT PROCEDURE: Assignment procedure shall be based on the performance factor used, see EIA through EIC, above.

10. Inpatient Care Administration

EJ

FUNCTION: Inpatient Care Administration reviews clinical records, exercises administrative control of patients and beds, and ensures clinical records are prepared and maintained. Prepares data for monthly committee meetings and other data, as required. Operates dictating and transcription equipment and proofreads typed forms and documents. Initiation of third party liability actions; proper clearance of outgoing and deceased patients. Additionally, for Navy MTFs, Inpatient Care Administration may provide for the administrative needs of medical and physical evaluation boards; administrative support for patient care audit and utilization review functions; and necessary administrative support for the movement of patients from one MTF to another.

COSTS: Inpatient Care Administration shall be a summary account charged with all operating expenses incurred in operating and maintaining the function.

PERFORMANCE FACTOR: Occupied-bed days.

a. Inpatient Care Administration

EJA

FUNCTION: Inpatient administration reviews clinical records for completeness and accuracy, exercises administrative control of patients and beds, and ensures adequate clinical records are prepared and maintained. Maintains patient control file, patient suspense files, and bed-status availability worksheet; prepares and submits biometric reports, prepares correspondence to physicians, lawyers, hospitals, insurance companies, civilian health agencies, and public safety departments; prepares birth and death certificates; and furnishes birth and death lists to the Vital Statistics Office and news media. Receives telephone calls and visitors, provides inpatient information, and maintains patient locator file. Reviews clinical records for completeness and conformity with military directives, and standards of recognized accrediting agencies, and places completed clinical records in permanent folders; provides administrative support for clinical records; prepares a checklist for missing elements and/or incomplete records, refers to responsible physician or ward for correction; types and processes clinical record cover sheet and maintains clinical record files and cross reference cards; locates and files previous admission records in current folder for patients readmitted; maintains permanent indexes on patients; ensures adequate security of patient record data and files; retires records and files in accordance with current directives; and maintains a death ledger. Withdraws records from files for physicians, research studies, and committees; prepares data for monthly committee meetings and prepares research study lists and compiles statistical data. Operates dictating machines, transcribes medical data from dictated recordings and drafts, and types summaries, maintains control system of documents received and completed; transcribes documents for members of the medical staff; and prepares data for monthly committee meetings and other

data, as required; and proofreads typed forms and documents. Prepares the "Seriously Ill" and "Very Seriously Ill" lists, prepares documentation required for the admissions and disposition sheet; maintains patients' clothing and baggage; advises appropriate organizations of patients admitted from duty, leave, liberty, pass, permanent change of station (PCS) or absent without leave (AWOL); initiates third party actions; and ensures proper clearance of outgoing and deceased patients. Additionally, for Navy MTFs, Inpatient Care Administration may prepare requests for medical and physical evaluation boards; act as recorder and coordinate administrative matters for medical boards; and initiate and prepare medical findings on line of duty requests.

COSTS: Inpatient Care Administration shall be charged with all operating expenses incurred in operating and maintaining the function. The aggregate of these expenses shall be assigned through a stepdown process to the final operating expense accounts.

PERFORMANCE FACTOR: Occupied-bed days.

ASSIGNMENT PROCEDURE: Aggregate expenses shall be assigned to Inpatient Care accounts based on a ratio of occupied-bed days in each receiving account to the total number of occupied-bed days in the MTF.

b. Cost Pools

EJX

FUNCTION: Use this cost pool in situations where you cannot assign time and expenses to any one specific MEPRS account because two or more work centers share physical space, personnel, and/or supplies.

COSTS: Includes all operating expenses incurred in operating and maintaining the cost pool work center.

PERFORMANCE FACTOR: Occupied-bed days.

ASSIGNMENT PROCEDURE: Expenses and FTEs of shared performing work centers are distributed to requesting work centers based on workload. Cost pools are purified following the stepdown process (see Chapter 3). Cost pools are purified in alphabetical order except for ancillary cost pools.

c. Inpatient Care Administration Not Elsewhere Classified

EJZ

FUNCTION: Includes the expenses of Inpatient Care Administration that satisfy the criteria for a work center and are not listed in E.10.a. through E.10.b., above.

COSTS: Any work center account(s) established within this subaccount shall be charged with all operating expenses incurred in operating and maintaining the work center.

PERFORMANCE FACTOR: Occupied-bed days.

ASSIGNMENT PROCEDURE: Aggregate expenses shall be assigned to Inpatient Care accounts based on a ratio of occupied-bed days in each receiving account to the total number of occupied-bed days in the MTF.

11. Ambulatory Care Administration

EK

FUNCTION: Ambulatory Care Administration develops and implements administrative procedures used throughout the ambulatory care function; performs a variety of clerical duties pertaining to outpatients and outpatient records; and conducts technical review of requests for procurement of equipment for components of the ambulatory care function. Transcribes outpatient treatment notes, physical examinations, consultation reports, etc., dictated by clinic medical officers, and forwards record entries for signature and inclusion in the patients' record. Additionally, for Navy MTFs Ambulatory Care may administer the health benefits information program; provide centralized appointment and rescheduling service; provide information to callers not desiring appointments; determine eligibility for care and treatment of all categories of outpatients; and maintain administrative

control over active duty consultations referred to the facility and process consultation requests.

COSTS: Ambulatory Care Administration shall be a summary account charged with all operating expenses incurred in operating and maintaining the function. The aggregate of these expenses shall be assigned through a stepdown process to all Ambulatory Care accounts.

PERFORMANCE FACTOR: Outpatient visit.

a. Ambulatory Care Administration

EKA

FUNCTION: Ambulatory Care Administration develops and implements administrative procedures used throughout the ambulatory care function; performs a variety of clerical duties pertaining to outpatients and outpatient records; and conducts technical review of the ambulatory care function. Establishes a new terminal digit outpatient treatment record on patients who have not previously received outpatient care; prepares outpatient recording cards, as required, and maintains the locator media for outpatient records. Maintains the terminal digit filing system for outpatient treatment records; files dictated outpatient treatment notes, special request forms (laboratory, x-ray, etc.) and related materials in the proper record jacket; reviews outpatient treatment records to ensure completeness and conformity with military directives and standards of recognized accrediting agencies; ensures the daily issue of them to clinics in advance of scheduled appointments; and receives, transfers, and retires all outpatient records, as required. Transcribes outpatient treatment notes, physical examinations consultation reports, etc., dictated by clinic medical officers, and forwards record entries for signature and inclusion in the patient's record. Additionally, for Navy MTFs Ambulatory Care Administration may provide centralized appointment and rescheduling services, information to callers not desiring appointments, and reception of ambulatory patients and their referral to the various clinical services; determine eligibility for care and treatment of all categories of outpatients; maintain administrative control over active duty consultations referred to the facility and process consultation requests; counsel and advise patients seeking information on health benefits as related to the CHAMPUS program; prepare nonavailability statements, as directed; and collect, collate, and report statistical information on health benefits, as required.

COSTS: Ambulatory Care Administration shall be charged with all operating expenses incurred in operating and maintaining the function. The aggregate of these expenses shall be assigned through a stepdown process to all ambulatory accounts.

PERFORMANCE FACTOR: Outpatient visit.

ASSIGNMENT PROCEDURE: Aggregate expenses shall be assigned to Ambulatory Care accounts based on the ratio of outpatient visits to each receiving account to the total outpatient visits reported by the MTF.

b. Cost Pools

EKX

FUNCTION: Use this cost pool in situations where you cannot assign time and expenses to any one specific MEPRS account because two or more work centers share physical space, personnel, and/or supplies.

COSTS: Includes all operating expenses incurred in operating and maintaining the cost pool work center.

PERFORMANCE FACTOR: Outpatient visit.

ASSIGNMENT PROCEDURE: Expenses and FTEs of shared performing work centers are distributed to requesting work centers based on workload. Cost pools are purified following the stepdown process (see Chapter 3). Cost pools are purified in alphabetical order except for ancillary cost pools.

c. Ambulatory Care Administration Not Elsewhere Classified

EKZ

FUNCTION: Includes the expenses of Ambulatory Care Administration that satisfy the criteria for a work center and are not listed in E.11.a. through E.11.b., above.

COSTS: Any work center account(s) established within this subaccount shall be charged with all operating expenses incurred in operating and maintaining the work center.

PERFORMANCE FACTOR: Outpatient visit.

ASSIGNMENT PROCEDURE: Aggregate expenses shall be assigned to Ambulatory Care accounts based on the ratio of outpatient visits to each receiving account to the total outpatient visits reported by the MTF.

12. TRICARE and/or Managed Care Administration

EL

FUNCTION: TRICARE and/or Managed Care Administration is responsible for planning, developing, and implementing the medical treatment facility managed care program to include beneficiary and provider services, analysis and utilization management, and interaction with the regional TRICARE Program. Applies in-depth knowledge of managed care, capitation based resource allocation, and market competition principles (includes work redesign and reengineering, environmental assessment, information systems providing epidemiological and demographic data, and clinical and service delivery models) to guide the successful implementation of the Department of Defense's TRICARE initiative. Maintains a thorough understanding of the principles of health care delivery trends, including technology advancements, and provides a solid linkage to the organization's strategic management and corporate vision. This clinical, analytical, and managerial team develops and deploys the framework for the medical unit's healthcare management plan and fosters external relationships with civilian health care agencies, organizations, and groups. Develops the organizational strategies to support the regional health services systems required to support the TRICARE Lead Agent structure. Additionally, for Army and Air Force MTFs functions also include providing for the administrative needs of medical and physical evaluation boards; providing administrative support for patient care audit and utilization review functions; providing administrative support necessary for the movement of patients from one MTF to another; administering the health benefits information program; providing centralized appointment and rescheduling service; providing information to callers not desiring appointments; determining eligibility for care and treatment of all categories of outpatients; and maintaining administrative control over active duty consultations referred to the facility and processing consultation requests.

COSTS: TRICARE and/or Managed Care Administration summary account shall be charged with all operating expenses incurred in operating and maintaining the function. These costs include personnel costs, supplies, equipment and any other cost separately identified in support of TRICARE and/or Managed Care Administration within the MTF.

NOTE: Lead Agent activities in support of TRICARE and/or Managed Care Administration are not captured in the Medical Expense and Personnel Reporting System.

PERFORMANCE FACTOR: Available FTE work-months.

a. TRICARE and/or Managed Care Administration

ELA

FUNCTION: TRICARE and/or Managed Care Administration accomplishes a variety of services that support the medical group health care operation to include strategic planning and resourcing, business case analysis, management analysis, and utilization management. This function provides a range of services to support DoD beneficiaries to include health benefits counseling, plan enrollment, marketing and education, appointments outside the MTF, referrals (including aeromedical evacuation), patient advocacy, and clinic

liaisons. It supports both in-house and outside providers to include network development, plan education, contracts, and other external affiliations. Ensures cost-effective patient management and integration with other activities that share common information such as provider profiling, metrics, and activities under the business case analysis. Additionally, for Army and Air Force MTFs this function prepares requests for medical and physical evaluation boards; acts as recorder and coordinates administrative matters for medical boards; initiates and prepares medical findings on line of duty requests; provides administrative support for patient care audit and utilization review functions; provides administrative support necessary for the movement of patients from one medical treatment facility to another; provides centralized appointment and rescheduling service, notifies record maintenance section and clinics of appointments and changes, and provides information to callers not desiring appointments; provides for reception of ambulatory patients and their referral to the various clinical services; determines eligibility for care and treatment of all categories of outpatients; maintains administrative control over active duty consultations referred to the facility and processes consultation requests; counsels and advises patients seeking information on health benefits as related to the CHAMPUS program; prepares non-availability statements, as directed; and collects, collates, and reports statistical information on health benefits, as required.

COSTS: TRICARE and/or Managed Care Administration shall be charged with all operating expenses incurred in operating and maintaining the function. These costs include personnel costs, supplies, equipment and any other costs separately identified in support of TRICARE and/or Managed Care Administration within the MTF.

PERFORMANCE FACTOR: Available FTE work-months.

ASSIGNMENT PROCEDURE: Aggregate expenses shall be assigned based on the ratio of each receiving account's available FTE work-months to the total available FTE work-months in all receiving accounts.

b. Cost Pools

ELX

FUNCTION: Use this cost pool in situations where you cannot assign time and expenses to any one specific MEPRS account because two or more work centers share physical space, personnel, and/or supplies.

COSTS: Includes all operating expenses incurred in operating and maintaining the cost pool work center.

PERFORMANCE FACTOR: Available FTE work-months.

ASSIGNMENT PROCEDURE: Expenses and FTEs of shared performing work centers are distributed to requesting work centers based on workload. Cost pools are purified following the stepdown process (see Chapter 3). Cost pools are purified in alphabetical order except for ancillary cost pools.

c. TRICARE and/or Managed Care Administration Not Elsewhere Clsfd

ELZ

FUNCTION: Includes the expenses of TRICARE and/or Managed Care Administration that satisfy the criteria for a work center and are not listed in E.12.a. through E.12.b., above.

COSTS: Any work center account(s) established within this subaccount shall be charged with all operating expenses incurred in operating and maintaining the work center.

PERFORMANCE FACTOR: Available FTE work-months.

ASSIGNMENT PROCEDURE: Aggregate expenses shall be assigned based on the ratio of each receiving account's available FTE work-months to the total available FTE work-months in all receiving accounts.

F. SPECIAL PROGRAMS

FUNCTION: The Special Programs account summarizes the expenses of a military MTF that are incurred as the result of performing those portions of its military mission other than direct patient care. This section is necessary to prevent these expenses from being charged to the facility's direct patient care accounts without aggregating them into a nondescriptive "other" account. The summary accounts included are: Specified Health-Related Programs; Public Health Services; Healthcare Services Support; Military Unique Medical Activities; Patient Movement and Military Patient Administration; Veterinary Services.

COSTS: The Special Programs functional account summarizes all operating expenses recorded by the summary accounts described in F.1. through F.6., below. Proration of non-personnel expenses for jointly operated or used facilities shall be based on like performance factors. Proration of personnel expenses shall be based on time spent in each work center.

PERFORMANCE FACTOR: Not applicable since this account exists only to summarize and report costs of the inclusive accounts.

1. Specified Health-Related Programs

FA

FUNCTION: The Specified Health-Related Programs account summarizes the expenses of a military MTF incurred as the result of performing services prescribed or approved by the Department of Defense or the Military Department. The functions of the accounts are not established primarily for conduct of patient care, even though patient care may be necessary in the performance of the functions.

COSTS: The Specified Health-Related Programs account includes all operating expenses recorded by the subaccounts described, F.1.a. through F.1.n., below.

PERFORMANCE FACTOR: Not applicable since this summary account exists only to summarize and report costs of the inclusive accounts.

a. Area Reference Laboratories

FAA

FUNCTION: Provides all types of clinical laboratory and forensic toxicology procedures and tests, as well as examination of meat, dairy products, and other foods for activities of the three Military Departments. (Excludes routine laboratory procedures and tests performed for the MTF of which it is an integral part.)

Area Reference Laboratories are located at:

- (1) Brooke Army Medical Center, Fort Sam Houston, TX 78234
- (2) Dwight David Eisenhower Army Medical Center, Fort Gordon, GA 30905
- (3) Fitzsimons Army Medical Center, Denver, CO 80240
- (4) Madigan Army Medical Center, Tacoma, WA 98431
- (5) Tripler Army Medical Center, APO San Francisco, CA 96438
- (6) Walter Reed Army Medical Center, Washington, DC 20012
- (7) William Beaumont Army Medical Center, El Paso, TX 79920
- (8) National Naval Medical Center, Bethesda, MD 20814-5011
- (9) USA Hospital, Landstuhl, APO New York 09180

COSTS: This account shall be charged with all operating expenses incurred in operating and maintaining this function. EXCEPTION: When services are requested by another supported facility that requires travel by personnel assigned to this function, the incurred expenses shall be charged to the MTF requesting the service.

PERFORMANCE FACTOR: Weighted procedure. Same definition as Pathology account, Ancillary Services (see Appendix C).

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

b. Area Dental Prosthetic Laboratory (Type 1)

FAB

FUNCTION: The Area Dental Prosthetic Laboratory (Type 1) facility is an entity designated specifically to support other dental facilities on a regional basis. It includes the following capability: (1) Assignment of full-time board certified, board eligible, or trained prosthodontist; (2) Consultation for Uniformed Services dental officers; (3) Conducting a continuing education program for dental personnel; (4) Preparing and processing education bulletins; (5) Conducting user tests of new prosthetic materials and refinement of techniques; (6) Providing fixed prosthodontic capability; (7) Providing removable prosthodontic capability; (8) Providing all metal casting capability; and, (9) Providing unique services, as required, such as orthodontic support and/or appliances, surgical implant appliances, maxillofacial appliances, teaching models, and aids.

COSTS: This account shall be charged with all operating expenses incurred in operating and maintaining the dental laboratory funded under DoD Program Element Codes: Dental Care Activities - CONUS and Dental Care Activities - OCONUS, Defense Medical Centers, Station Hospitals and Medical Clinics - CONUS and Defense Medical Centers, Station Hospitals and Medical Clinics - OCONUS.

PERFORMANCE FACTOR: Weighted Prosthodontic Work Unit (see Appendix C).

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

c. Ophthalmic Fabrication and Repair

FAC

FUNCTION: Fabricates and repairs single and multivision spectacles for authorized DoD beneficiaries and other designated Federal beneficiaries.

COSTS: This account shall be charged with all operating expenses incurred in operating and maintaining military ophthalmic laboratories and units funded under DoD Program Element Codes: Defense Medical Centers, Station Hospitals and Medical Clinics - CONUS and Defense Medical Centers, Station Hospitals and Medical Clinics - OCONUS. Contract purchases by direct patient care accounts for items such as contact lenses, hearing aid spectacles, and safety spectacles shall be directly assigned to the receiving account.

PERFORMANCE FACTOR: Spectacles fabricated or repaired.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

d. DoD Military Blood Program

FAD

FUNCTION: A military MTF may be required to perform certain tasks in support of the DoD Military Blood Program that do not contribute or only partially contribute to the patient care within the facility. These tasks may include collection, processing, storage, and distribution of whole blood and its fractions. Refer to your Service blood program guidance.

COSTS: This account shall be charged with all operating expenses incurred at a MTF in the performance of specific tasks to support the DoD Military Blood Program, except for those portions of the task that support patient care, which is to be identified, accumulated, and transferred to the Blood Bank (DBC) subaccount under Pathology in Ancillary Services.

PERFORMANCE FACTOR: Weighted procedure (see Blood Bank, para. D.2.c.).

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

e. Inactive

FAE

f. Screening and Testing Program

FAF

FUNCTION: The Screening and Testing Program is a DoD-sponsored program, implemented by the Military Services, requiring systematic screening and

testing of certain categories of military and civilian personnel. Such programs include, but are not limited to, the Drug Abuse Testing Program and AIDS Testing Program.

COSTS: The Screening and Testing account shall be charged with all operating expenses incurred in operating and maintaining the function.

PERFORMANCE FACTOR: Weighted procedure (see Pathology, para. D.2.).

ASSIGNMENT FACTOR: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

g. Inactive

FAG

h. Clinical Investigation Program

FAH

FUNCTION: The Clinical Investigation Program encompasses those formally approved programs and/or activities of all military MTFs that enhance teaching and the organized inquiry into clinical health problems and promotes optimal healthcare delivery to the total military community. Exceptions are those research protocols that are unique to the operational missions of the individual services and are included within the respective service research and development programs. The specific objectives of the Clinical Investigation Program are to:

- (1) Achieve continuous improvement in the quality of patient care.
- (2) Create and maintain a continuing atmosphere of inquiry into better healthcare delivery techniques, systems, and procedures.
- (3) Provide experience and new knowledge in healthcare delivery through organized clinical investigation.
- (4) Contribute to maintaining high professional standing and accreditation of advanced healthcare, educational, and training programs.

COSTS: This account shall be charged with all operating expenses incurred in the direction and execution of the function. Appropriate subaccounts, as required, may be established. The incidental use of supplies and medical equipment that are routinely stocked or maintained for the primary purpose of supporting patient care functions and that have an insignificant aggregate cost in a clinical investigation project may be excluded. Conversely, any special equipment or supplies purchased or procured primarily for the essential conduct of a clinical investigation project shall be included in the costs.

PERFORMANCE FACTOR: Not applicable. It is important to note the effectiveness of program advances the quality of healthcare rendered in MTFs, as measured by presently accepted professional standards, including statistical health data, accreditation evaluation, and such other criteria as may be developed to assay healthcare and the professional competence of healthcare personnel.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

i. Physiological Training and/or Support Program

FAI

FUNCTION: The Physiological Training and/or Support Program teaches flying personnel the stress of modern military aviation and space flight and prepares them to meet these stresses. The program includes operation of low pressure chambers, operation of ejection seat trainers, and the management of all pressure suit activities. The program is also responsible for the operation of compression chambers used in hyperbaric oxygen therapy.

COSTS: This account shall be charged with all the operating expenses incurred in operating and maintaining the function funded under DoD Program Element

Codes: Defense Medical Centers, Station Hospitals and Medical Clinics - CONUS
and Defense Medical Centers, Station Hospitals and Medical Clinics - OCONUS.

PERFORMANCE FACTOR: Not applicable.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

j. Inactive

FAJ

k. Student Expenses and/or Work Hours

FAK

FUNCTION: This account is established to accumulate that portion of student salary expenses and work-hours represented by the time the student is in a pure learner role (classroom, work center learning, etc.) and is a participant in those programs outlined in paragraphs E.2.e. and E.2.f, as appropriate.

Salary expenses related to that time a student directly contributes to work center output may be charged to the work center per criteria discussed below.

COSTS: This account shall be charged with student salaries attributed to the time the student is in a pure learner role. Physicians and dentists during their second or later years of postgraduate training (residency) shall be considered 50 percent chargeable to this account. Physicians and dentists before the start of their second year of postgraduate training shall be considered 100 percent chargeable to this account. Other officer and enlisted students shall be considered 100 percent chargeable to this account if their curricula require mainly classroom training, and patient care or support is only incidental. Other officer and enlisted students whose principal duties require the performance of tasks that would normally be performed by permanently assigned personnel shall be considered 50 percent chargeable to patient care and 50 percent chargeable to this account. The student time chargeable to patient care shall be charged to the accounts in which the student was performing patient care or support.

PERFORMANCE FACTOR: Not applicable.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

l. Continuing Health Education

FAL

FUNCTION: This account is provided to accumulate time and expenses incurred by a military MTF in support of continuing health education requirements.

NOTE: Includes all continuing health education programs regardless of location or source of instruction.

COST: This account shall be charged with all the operating expenses required to support continuing education. Such costs include tuition, TAD and/or TDY expenses, salaries, fees, and contractual expenses.

PERFORMANCE FACTOR: Not applicable.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

m. Cost Pools

FAX

FUNCTION: Use this cost pool in situations where you cannot assign time and expenses to any one specific MEPRS account because two or more work centers share physical space, personnel, and/or supplies.

COSTS: Includes all operating expenses incurred in operating and maintaining the cost pool work center.

PERFORMANCE FACTOR: To be determined by the nature of the functions assigned and the expenses incurred (likely to be available FTE work-months).

ASSIGNMENT PROCEDURE: Expenses and FTEs of shared performing work centers are distributed to requesting work centers based on like performance factors. Cost pools are purified following the stepdown process (see Chapter 3). Cost pools are purified in alphabetical order except for ancillary cost pools.

n. Specified Health-Related Programs Not Elsewhere Classified FAZ

FUNCTION: Includes the expenses of those Specified Health-Related Programs that satisfy the criteria for a work center and are not listed in F.1.a. through F.1.m., above.

COSTS: Any work center account(s) established within this subaccount shall be charged with all operating expenses incurred in operating and maintaining the work center.

PERFORMANCE FACTOR: To be determined by the nature of the functions assigned and the expenses incurred (likely to be available FTE work-months).

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

2. Public Health Services FB

FUNCTION: The Public Health Services account summarizes the expenses of a military MTF that are incurred as the result of performing health services necessary to the Military Service environment. The summarized accounts are: Preventive Medicine; Industrial Hygiene Program; Radiation Health Program; Environmental Health Program; Epidemiology Program; and Immunizations.

COSTS: The Public Health Services account shall summarize all the operating expenses recorded by the accounts described in F.2.a. through F.2.n., below.

PERFORMANCE FACTOR: Not applicable.

a. Inactive FBA

b. Preventive Medicine FBB

FUNCTION: Various terms are used by the Services to describe those functions constituting a program of medical service surveillance over human beings and their living and working environments to ensure that potential hazards to individual and community health are identified, evaluated, eliminated, or controlled. Primary functions associated with this special program include monitoring activities that affect the community environment. For example: monitoring of potable water sources, surveillance of public swimming areas, and verifying compliance with environmental pollution laws; evaluating workplace environment for such things as exposure to physical, chemical, or biological health risks; checking solid and liquid waste disposal operations; implementing and monitoring programs to protect against adverse effects of potentially toxic chemicals and harmful physical agents such as ionizing or non-ionizing radiation, noise, and extremes of heat, cold, and altitude; and limiting the acute community health and environmental effects of disasters. This account shall be used only when either of those functions described in the Industrial Hygiene Program (FBC) and in the Radiation Health Program (FBD) are not separately established.

COSTS: This account shall be charged with all operating expenses incurred in operating and maintaining the function.

PERFORMANCE FACTOR: Not applicable.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

c. Industrial Hygiene Program FBC

FUNCTION: The Industrial Hygiene Program conducts surveys and/or inspections of workplaces to identify, evaluate, and recommend control of those health hazards arising in or from the workplace that may cause sickness, impaired health and well-being, or significant discomfort among civilian and military personnel.

COSTS: This account shall be charged with all operating expenses incurred in operating and maintaining the function.

PERFORMANCE FACTOR: Not applicable.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

d. Radiation Health Program

FBD

FUNCTION: The Radiation Health Program supports ionizing and non-ionizing radiation surveys, radiation medical examinations, personnel monitoring, recording and reporting of radiation exposure, and training in radiation health. This program is associated with nuclear propulsion; nuclear weapons; and industrial, medical, and dental radiation sources.

COSTS: This account shall be charged with all operating expenses incurred in operating and maintaining the function.

PERFORMANCE FACTOR: Not applicable.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

e. Environmental Health Program

FBE

FUNCTION: The Environmental Health Program assesses and reduces incidence of diseases and their effects on base operations and on neighboring communities; evaluates and maintains the occupational health of military and civilian personnel; protects the health of personnel by preventing food-borne procurement activities; supports preventive medicine and occupational health programs and maintains liaison with other Agencies and communities; identifies disease vector populations; evaluates sanitation of food operating activities and public facilities such as gymnasiums, barber and beauty shops, and day care centers; and responds to disasters by controlling food-borne supplies, and participating in nuclear, biological, and chemical (NBC) decontamination procedures. The Environmental Health Program account includes those functions described below in the Epidemiology Program (FBF) when not separately established.

COSTS: This account shall be charged with all operating expenses incurred in operating and maintaining the function.

PERFORMANCE FACTOR: Not applicable.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

f. Epidemiology Program

FBF

FUNCTION: The Epidemiology Program implements programs and provides consultation and training on the prevention and necessary control measures for communicable diseases. It administers troop pre- and/or post-deployment disease surveillance programs; performs epidemiological investigations, evaluations, and provides reports; compiles routine data to monitor trends for disease (including heat and cold injuries) of significance to military populations; and compiles necessary morbidity on diseases not requiring hospitalization when such data are required for proper disease control. Administers sexually transmittable Disease Control Program and the Medical Wellness Program; ensures compliance with local, State, and DA directives and instructions about the reporting of reportable diseases, and provides professional consultation about immunization requirements; and provides consultation about prevention and control measures for chronic diseases of significance to military populations; e.g., cancer detection, hypertension screening, glaucoma, diabetes, heart disease. Establishes heat and cold injury prevention program, provides training, disseminates education materials, and provides information on the use of WBGT, WGT, and wind chill indices.

COSTS: This account shall be charged with all operating expenses incurred in operating and maintaining the function.

PERFORMANCE FACTOR: Not applicable.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

- g. Inactive FBG
- h. Inactive FBH
- i. Immunizations FBI

FUNCTION: Administers routine immunizations and parenteral medications to individuals and groups. Observes patients for untoward reactions to immunological agents and medications, and initiates emergency measures, as required. Initiates, records, and maintains immunization records and reports. Give post immunization instructions about expected or possible adverse reactions and instructions for proper care of smallpox vaccinations.

COSTS: This account shall be charged with all operating expenses incurred in operating and maintaining the function. The costs of immunizations given by direct care functions; i.e., pediatric care and emergency medical care shall not be included in this account.

PERFORMANCE FACTOR: Immunizations and screening tests.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

- j. Early Intervention Services (EIS) FBJ

FUNCTION: EIS provided to infants and toddlers with disabilities from birth through age 2 and their families in accordance with the Individuals with Disabilities Education Act, 20 U.S.C. 1400 et seq. (reference (e)). These are developmental services that are provided by a multidisciplinary team and include, but not limited to, the following services: family training, counseling and home visits; special instruction; speech pathology and audiology; occupational therapy; physical therapy; psychological services; case management (service coordination); medical services for diagnostic or evaluation purposes; early identification, screening, and assessment services; health services; vision services; social work services; and assistive technology services. These services are provided to infants and toddlers who, but for their age, would be eligible to attend DoD Domestic Dependents Elementary and Secondary School Arrangements located stateside or in US territories or possessions, or in DoD Dependents Schools (DoDDS) overseas. Services may be delivered in the infant's or toddler's home, child care center, family child care home, school facility, or the multidisciplinary team designated location. Evaluations, assessments or treatments provided by other than the multidisciplinary team are captured under the clinical specialty providing the service.

COSTS: This account shall be charged with all operating expenses incurred in operating and maintaining the function.

PERFORMANCE FACTOR: Individual Family Service Plans (IFSP). Refer to the glossary at Appendix A for instructions on workload collection of IFSPs.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

- k. Medically Related Services (MRS) FBK

FUNCTION: MRS is provided in accordance with reference (e). Children served are those with educational disabilities ages 3 years to 21 years who are eligible to receive or are receiving special education overseas. These services include direct and indirect services that are required by a DoDDS Case Study Committee (CSC) to determine a student's eligibility for special education and, if eligible, the provision of MRS listed on the child's Individualized Education Program (IEP). These services are provided under professional medical supervision and may include: medical services for

diagnostic and evaluative purposes; social work; community health nursing; dietary; occupational therapy; physical therapy; audiology; ophthalmology; and psychological testing and therapy. These services are provided in the school facility, the multidisciplinary team designated location, or in other locations specified in the IEP by the CSC. Evaluations, assessments or treatments provided by other than the multidisciplinary team are captured under the clinical specialty providing the service.

COSTS: This account shall be charged with all operating expenses incurred in operating and maintaining the function.

PERFORMANCE FACTOR: Individualized Education Plans (IEP). Refer to the glossary at Appendix A for instructions on workload collection of IEPs.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

1. Multidisciplinary Team Services (MTS)

FBL

FUNCTION: MTS includes assessments, evaluations and treatments provided by a multidisciplinary team simultaneously or sequentially. These are general medical care services provided to children, ages birth to 21, who are not receiving these services under reference (e). The assessments and evaluations are performed by pediatricians, occupational and physical therapists, speech-language pathologists, social workers, nurses, audiologists, psychologists, and psychiatrists. The results of these evaluations or assessments are used to obtain consensus among the multidisciplinary team, to produce reports (oral and written) for families as to the child's diagnosis, to make recommendations as to the appropriate program or therapy for the child and, if necessary, to make referrals for further educational or medical evaluations. The site of service delivery is the multidisciplinary team designated location. Evaluations, assessments or treatments provided by other than the multidisciplinary team are captured under the clinical specialty providing the service.

COSTS: This account shall be charged with all operating expenses incurred in operating and maintaining the function.

PERFORMANCE FACTOR: Available FTE work-months recorded to this account.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

m. Cost Pools

FBX

FUNCTION: Use this cost pool in situations where you cannot assign time and expenses to any one specific MEPRS account because two or more work centers share physical space, personnel, and/or supplies.

COSTS: Includes all operating expenses incurred in operating and maintaining the cost pool work center.

PERFORMANCE FACTOR: To be determined by the nature of the functions assigned and the expenses incurred (likely to be available FTE work-months).

ASSIGNMENT PROCEDURE: Expenses and FTEs of shared performing work centers are distributed to requesting work centers based on like performance factors. Cost pools are purified following the stepdown process (see Chapter 3). Cost pools are purified in alphabetical order except for ancillary cost pools.

n. Public Health Services Not Elsewhere Classified

FBZ

FUNCTION: Includes the expenses of those Public Health Services that satisfy the criteria for a work center and are not listed in F.2.a. through F.2.m., above.

COSTS: Any work center account(s) established within this subaccount shall be charged with all operating expenses incurred in operating and maintaining the work center.

PERFORMANCE FACTOR: To be determined by the nature of the functions assigned and the expenses incurred (likely to be available FTE work-months).

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

3. Healthcare Services Support

FC

FUNCTION: The Healthcare Services Support account summarizes the expenses of a military MTF that are incurred as the result of performing services that are supportive of healthcare delivery rendered by other Federal MTF or Agencies, or rendered by civilian practitioners as in the case of CHAMPUS beneficiary support. Also, included are the accumulated expenses incurred to purchase necessary supplemental materiel and professional and personal services from civilian sources. The summary accounts are: Supplemental Care; Guest Lecturer and Consultant Program; CHAMPUS Beneficiary Support; Support to Other Military Activities; Support to Other Federal Agencies; Support to Non-Federal Activities; and Support to Non-MEPRS Reporting Activities.

COSTS: The Healthcare Services Support account shall summarize all operating expenses recorded by the accounts described in F.3.a. through F.3.h., below.

PERFORMANCE FACTOR: Not applicable since this summary account exists only to summarize and report costs of the inclusive accounts.

a. Supplemental Care

FCA

FUNCTION: This account is provided to accumulate expenses incurred by a military MTF that purchases from civilian sources the necessary supplemental materiel and professional and personal services required for the proper care and treatment of patients when such services are not available at the MTF. Normally, the civilian services will be performed in the Uniformed Services facility. However, when such action is not feasible, patients may be sent to civilian facilities for specific treatment or services, provided they remain under the jurisdiction of the facility or station commander during the entire period.

COSTS: This account shall be charged with all operating expenses incurred in purchasing supplemental materiel and professional and personal services from civilian sources except:

(1) Purchased ancillary services, which shall be expensed to the requesting ancillary service.

(2) Purchased services (other than ancillary services) rendered to inpatients of the MTF (patient is not transferred to a civilian facility beyond the census taking hour), which shall be expensed to the requesting work center. For example, include in this account the expenses for services rendered to an inpatient if the patient stayed in a civilian facility overnight (or longer) before returning to an MTF. Services rendered from a civilian source to an inpatient shall be expensed to the requesting work center when the MTF takes credit for an occupied-bed day on the day the civilian source services were provided.

(3) Purchased services (other than ancillary services) rendered to outpatients within the MTF, which shall be expensed to the requesting work center.

PERFORMANCE FACTOR: Not applicable.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

b. Guest Lecturer and/or Consultant Program

FCB

FUNCTION: Lecturer and/or consultant services may include didactic lectures, bedside teaching, ward rounds, and demonstration of procedures and techniques to encourage and enhance academic and scientific stimulation, and to monitor

standards of professional practice. The overall program is an integration of essentially two entities:

(1) Guest Lecturer and/or Consultant Program (Civilian). Persons certified and appointed under this phase of the program are normally diplomats of an American Specialty Board (for medicine or dentistry) and/or recognized as outstanding specialists in their respective scientific disciplines (medicine, dentistry, veterinary medicine, and other healthcare fields), and/or recognized, as noted scholars who enjoy high professional status in a recognized medical school or equivalent institution (visiting professor program). Such consultants assist in the maintenance of high-standards of professional practice, further the educational program of the medical department, and provide liaison with leaders in related professions. Consultants provide advice on professional subjects and on new developments in prophylaxis, diagnosis, treatment, and teaching procedures. They also stimulate interest in professional problems and aid in their investigation; give research and development, and educational and training programs; and encourage participation in programs such as clinical and pathological conferences, ward rounds, and journal clubs.

(2) In-service Consultant and/or Lecturer Program (Military). Persons appointed as consultant and/or lecturers within the purview of this program are normally senior career specialists and mature clinicians who are board certified; have broad experience in their specialty; and are fully knowledgeable about the organization and management of their respective medical department. Persons appointed may include, but are not limited to, medical and dental consultants, nurse consultants, biomedical sciences consultants, and forensic medicine consultants. This phase of the program may be further divided into three discrete aspects:

(a) Visits by expert professional military personnel (Visiting Chiefs of Service, for example) in support of medical department research and development and education and training programs in the same capacity as those functions enumerated in the Civilian Consultant and/or Lecturer Program above.

(b) Visits by assigned consultants from all corps of the medical departments who serve as advisors to the Surgeons General and other senior staff and operational commanders. Program objectives are to advise on major subject and broad problems connected with policy and practice in the prevention of diseases; the care of patients; health and environmental activities; evaluation and maximum utilization of specialized personnel; medical research and development programs; postgraduate medical education; continuing education programs; and other important professional matters. Also, to provide on-site observations by experienced professional observers, and to aid in the monitoring of the standards of professional practice in MTFs and activities; to provide consultation, advice, academic stimulation, and scientific presentation to professional colleagues; and to provide career assistance and motivation counseling to officers of the medical departments.

(c) Visits by inactive reserve medical department officers as consultants without pay. Eligible officers may, with their consent, be ordered on training and support duty orders without pay status to serve as consultants and to participate in staff conferences, clinical lectures, journal club meetings, clinical pathology conferences, and formal ward rounds; as clinical consultants to Chief of Service or Heads of Departments in unusual cases; and as consultant and/or lecturer to assist in educational and training programs.

COSTS: This account shall be charged with all operating expenses incurred through participating in operating and maintaining the program. Distinction must be made between the expenses of this program and those to be charged to

the Training and Educational Programs account. The principal point of distinction is the purpose of the visit: If it is teaching in one of the approved training and educational programs, then the Training and Educational Programs account shall be charged. If not, then the charge to this account is appropriate.

PERFORMANCE FACTOR: Not applicable.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

c. CHAMPUS Beneficiary Support

FCC

FUNCTION: This account is provided to accumulate the expenses incurred by a military MTF in providing ancillary services to CHAMPUS beneficiaries at the request of civilian practitioners. Such services would include radiology, pathology, pharmacy, special procedures services, and nuclear medicine procedures; rehabilitative services visits; and central sterile supply and/or materiel service issues, provided none of the ambulatory care functions receives credit for a visit as the result of the patient's contact with the facility to receive the requested service.

COSTS: This account shall be charged with all expenses attributable to the ancillary services provided CHAMPUS beneficiaries that were requested by civilian practitioners.

PERFORMANCE FACTOR: Not applicable.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

d. Support to Other Military Medical Activities

FCD

FUNCTION: This account is provided to accumulate expenses incurred by a military MTF in providing inpatient, ambulatory, and dental care support at military MTFs and performing regional and/or area ancillary or administrative services to other MTFs or non-medical military activities. Such services include augmentation for patient care support, regional and/or area medical materiel and biomedical equipment repair, pathology (other than that done by Area Reference Laboratories (FAA) - see account description), radiology, and pharmacy. This account will not accumulate any expenses generated as the result of visits to the reporting facility's ambulatory care functions or generated as the result of any patient who contributes an occupied-bed day to the reporting facility's workload.

COSTS: This account shall be charged with all the operating expenses incurred in providing regional and/or area ancillary and administrative services to other military activities and for the expenses associated with TDY and/or TAD temporary time away from the reporting MTF to provide inpatient and ambulatory care or services to other military MTFs. A fixed military MTF receiving "loaned" personnel support will record the "borrowed" labor in the appropriate work center.

PERFORMANCE FACTOR: Not applicable.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

e. Support to Other Federal Agencies

FCE

FUNCTION: This account is provided to accumulate expenses incurred by a military MTF in providing inpatient, ambulatory, and dental care support to other Federal Agencies and performing ancillary or administrative services to other Federal Agencies. Such services include augmentation for patient care support, medical materiel and biomedical equipment repair, pathology (other than that done by Area Reference Laboratories (FAA) - see account description), radiology, and pharmacy. This account shall not accumulate any expenses generated as the result of visits to the reporting facility's ambulatory care

functions or generated as the result of any patient who contributes an occupied-bed day to the reporting facility's workload.

COSTS: This account shall be charged with all operating expenses incurred in providing ancillary and administrative services to Federal Agencies other than military and for the expenses associated with TDY and/or TAD or temporary time away from the reporting MTF to provide inpatient and ambulatory care or services to other Federal medical activities.

PERFORMANCE FACTOR: Not applicable.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

f. Support to Non-Federal Activities

FCF

FUNCTION: This account is provided to accumulate expenses incurred by a military MTF in providing inpatient and ambulatory care and ancillary services support to civilian MTFs or institutions. Such services may include augmentation for patient care support, training opportunities, external partnerships, and emergency services. This account shall not accumulate any expenses generated as the result of visits to the reporting facility's ambulatory care functions or generated as the result of any patient who contributes an occupied-bed day to the reporting facility's workload.

COSTS: This account shall be charged with all the operating expenses incurred in providing services to non-Federal activities and for the expenses associated with time away from the reporting MTF. This account shall accumulate salary expenses only.

PERFORMANCE FACTOR: Not applicable.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

g. Support to Non-MEPRS Reporting Activities

FCG

FUNCTION: This account is provided to accumulate time and expenses incurred by a fixed MTF, when performing medical or non-medical-related services for, or loaning personnel to, non-MEPRS reporting activities. This includes time and expenses incurred in support of headquarters, regional, and base activities. This account shall not accumulate time or expense generated as a result of support to other MEPRS reporting MTFs. Such time and expense should be charged to the Support to Other Military Medical Activities account, MEPRS account code FCD.

COSTS: This account shall be charged with all expenses attributable to support non-MEPRS reporting medical activities.

PERFORMANCE FACTOR: Not applicable.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

h. Healthcare Services Support Not Elsewhere Classified

FCZ

FUNCTION: Includes the expenses of those Healthcare Services Support that satisfy the criteria for a work center and are not listed in F.3.a. through F.3.h., above.

COSTS: Any work center account(s) established within this subaccount shall be charged with all operating expenses incurred in operating and maintaining the work center.

PERFORMANCE FACTOR: To be determined by the nature of the functions assigned and the expenses incurred (likely to be available FTE work-months).

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

4. Military-Unique Medical Activities

FD

FUNCTION: The Military Unique Medical Activities account summarizes the expenses of a military MTF incurred because of its military mission. This is not to imply that certain of the other special programs accounts' functions would be found in a civilian hospital, but only that the accounts summarized to this account have little, if anything, to do with patient care or health services. Therefore, the expenses are necessary to meet "defense needs" or to comply with Governmental systems' requirements. The accounts summarized are: Base Operations-Medical Installations; Nonpatient Food Operations; Decedent Affairs; Initial Outfitting; Urgent Minor Construction; TDY and/or TAD En Route to PCS; Military Funded Emergency Leave; In-place Consecutive Overseas Tour Leave; and Military-Unique Medical Activities Not Elsewhere Classified.

COSTS: The Military Unique Medical Activities account shall summarize all operating expenses recorded by the accounts described in F.4.a. through F.4.k., below.

PERFORMANCE FACTOR: Not applicable.

a. Inactive

FDA

b. Base Operations - Medical Installations

FDB

FUNCTION: This account is provided to accumulate expenses incurred by MTFs in providing services other than health services to military personnel and other authorized beneficiaries. The provided services may include, but are not limited to, the following: a portion of the installation supply operations; installation transportation activities; laundry services; recreation services; operation of utilities; maintenance and repair of real property; minor construction; other engineering support; standby firefighting capability; installation headquarters administration; installation data processing activities; all of the unaccompanied personnel housing operations and furnishings; and military family housing operations and furnishings. These services may be provided for the benefit of both the effective operation of the MTF and the personnel support facilities located within, and occasionally even outside, the medical installation. The budgeting and expense accounting for these base operations services is necessarily found in Major Force Program VIII Medical because the services provided directly support the medical mission. However, to provide comparability among the MTFs within a Service as well as among those of the other Services, that portion of the cost of these services that does not contribute to the provision of care of patients or maintenance of MTF should be excluded from inpatient, ambulatory, and dental accounts. By using this method of shredding out the costs, a MTF that must rely on an installation commander to provide these services whose base operations costs are contained in a Major Force Program other than VIII Medical, and those medical installations, which must program all base operations costs in Major Force Program VIII Medical, shall be comparable. See Support Services (E) accounts for an explanation of which base operations costs are considered appropriate charges to the Inpatient, Ambulatory, and Dental accounts. Also refer to DoD Program Element Codes: Base Operations - CONUS - Healthcare and Base Operations - OCONUS - Healthcare.

COSTS: This account shall be charged with all operating expenses incurred in providing personnel support activities that are not appropriate to the operation of a MTF.

PERFORMANCE FACTOR: Not applicable.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

c. Nonpatient Food Operations

FDC

FUNCTION: This account is provided to accumulate expenses incurred by the dietetics department that are not related to direct patient care. It is that portion of dietetics service operations that supports staff and visitors.

COSTS: Nonpatient food operations include all costs of maintaining and operating nonpatient food operations in the dining room. The applicable portion of the dietetics account that is attributable to staff and visitors shall be assigned to this account.

PERFORMANCE FACTOR: Nonpatient meal days served.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

d. Decedent Affairs

FDD

FUNCTION: The decedent affairs function (normally performed under the supervision of the patient affairs officer) prepares official notification in accordance with current directives for transmission or delivery to the next of kin for all deaths occurring on the installation; makes necessary arrangements for disposition of remains of deceased personnel; carries out administrative procedures incident to administration of the Decedent Affairs Program and the annual care-of-the-dead contract; prepares documents and reports required by civil and military authorities; terminates and makes final disposition of personnel records of deceased military personnel; and ensures proper disposition of personal effects of all deceased persons.

COSTS: This account shall be charged with all local operating expenses incurred in performing the function.

PERFORMANCE FACTOR: Not meaningful in expense accounting process.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

e. Initial Outfitting

FDE

FUNCTION: This account is provided to accumulate costs incurred for minor plant equipment and supplies needed to initially outfit newly constructed medical and dental treatment facilities.

COSTS: The account shall be charged with the costs of the equipment and supplies as well as storage, installation, and transportation costs incurred to initially outfit a newly constructed (to include expansion, extension, addition, conversion) medical or dental treatment facility.

PERFORMANCE FACTOR: Not applicable.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

f. Urgent Minor Construction

FDF

FUNCTION: This account is provided to accumulate expenses incurred by a military MTF to construct (see definition of construction in glossary at Appendix A) urgently needed permanent or temporary public works, or public works for which it has been determined, within 3 years after their completion, shall result in savings in maintenance and operating costs in excess of the cost of the project. This applies to those projects authorized under the provisions of 10 U.S.C. 2803 (reference (f)).

COSTS: This account shall be charged with the expenses of urgent and 3-year amortized minor construction projects, as accrued.

PERFORMANCE FACTOR: Not applicable.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

g. TDY and/or TAD En Route to PCS

FDG

FUNCTION: This account is provided to accumulate locally funded travel expenses of personnel ordered TDY and/or TAD en route to a new permanent duty station that are not chargeable to the military personnel appropriation or to other operations and maintenance appropriations.

COSTS: This account shall be charged with the costs of transportation and per diem from the old permanent duty station to, and while at, the TDY station. The personnel salary expenses shall not be included in this account.

PERFORMANCE FACTOR: Not meaningful in expense accounting process.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

h. Military Funded Emergency Leave

FDH

FUNCTION: This account is provided to accumulate travel expenses of military personnel in an emergency leave status where portions of the travel are funded by the activity.

COSTS: This account shall be charged with the travel expense borne by the activity for military personnel placed in an emergency leave status.

PERFORMANCE FACTOR: Number of emergency leaves funded.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

i. In-Place Consecutive Overseas Tour Leave

FDI

FUNCTION: This account is provided to accumulate leave travel expenses in an overseas theater when military members and their immediate families are authorized funded leave in conjunction with an in-place consecutive overseas tour and the travel is funded by the activity.

COSTS: This account shall be charged with the leave travel expense borne by the activity for the military member and immediate family.

PERFORMANCE FACTOR: Number of in-place consecutive overseas tour leaves funded.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

j. Cost Pools

FDX

FUNCTION: Use this cost pool in situations where you cannot assign time and expenses to any one specific MEPRS account because two or more work centers share physical space, personnel, and/or supplies.

COSTS: Includes all operating expenses incurred in operating and maintaining the cost pool work center.

PERFORMANCE FACTOR: To be determined by the nature of the functions assigned and the expenses incurred (likely to be available FTE work-months).

ASSIGNMENT PROCEDURE: Expenses and FTEs of shared performing work centers are distributed to requesting work centers based on like performance factors. Cost pools are purified following the stepdown process (see Chapter 3). Cost pools are purified in alphabetical order except for ancillary cost pools.

k. Military-Unique Medical Activities Not Elsewhere Classified

FDZ

FUNCTION: Includes the expenses of those Military-Unique Medical Activities that satisfy the criteria for a work center and are not listed in F.4.a. through F.4.j., above.

COSTS: Any work center account(s) established within this subaccount shall be charged with all operating expenses incurred in operating and maintaining the work center.

PERFORMANCE FACTOR: To be determined by the nature of the functions assigned and the expenses incurred (likely to be available FTE work-months).

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

5. Patient Movement and Military Patient Administration

FE

FUNCTION: The Patient Movement and Military Patient Administration account summarizes the expenses of a military MTF that are incurred moving patients to and between MTFs, providing minimum care and services while en route, and performing those personnel administrative functions for patients who are on active duty. The accounts summarized are: Patient Transportation; Patient Movement Expenses; Transient Patient Care; Military Patient Personnel Administration; Military Patients (Salaries); and Aeromedical Staging Facilities.

COSTS: Patient Movement and Military Patient Administration account shall summarize all the operating expenses recorded by the accounts described in F.5.a. through F.5.h., below.

PERFORMANCE FACTOR: Not applicable since this summary account exists only to summarize and report costs of the inclusive accounts.

a. Patient Transportation

FEA

FUNCTION: Patient transportation operates and maintains emergency medical vehicles (ambulances) and their associated equipment in accordance with higher headquarters, State, National, and local policies. Provides rescue, basic life support (BLS), and advanced life support (ALS) at the accident site and en route to a MTF. Provides emergency services off the military installation at the discretion of the MTF commander. Operates and maintains patient transport vehicles (PTV) or passenger vans and buses for the movement of nonemergency patients or mass casualties and attendants to, from, and between MTFs. Supports training missions such as firing range coverage, authorized community support activities such as Boy and Girl Scout jamborees, base sporting events, etc. Supports disaster and emergency preparedness plans; for example, NDMS and natural disasters. Loads and unloads patients on vehicles. Checks, maintains, and stocks emergency equipment and supplies.

COSTS: This account shall be charged with all operating expenses incurred in operating and maintaining the function.

PERFORMANCE FACTOR: Hours of service. (This is the total hours the vehicle is logged out.)

ASSIGNMENT PROCEDURE: This is a final operation expense account and shall not be reassigned during the stepdown process described in Chapter 3.

b. Patient Movement Expenses

FEB

FUNCTION: The movement of patients between MTFs is necessary to provide optimum care or determine fitness for Active Duty. Current regulations authorize transportation and per diem to patients and attendants in certain circumstances. Also, there are materiel expenses in the movement of patients, such as litters, restraints, and blankets.

COSTS: This account shall be charged with all operations and maintenance expenses incurred by the MTF to move inpatients, outpatients, and attendants between MTFs to provide optimum care, or appear before medical and physical evaluation boards, and to support patients involved in education and research programs.

PERFORMANCE FACTOR: Not meaningful in expense accounting.

ASSIGNMENT PROCEDURE: This is final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

c. Transient Patient Care

FEC

FUNCTION: Certain MTFs have transient patient beds designated by the MTF to provide care to transient patients. These facilities are usually located on

air routes used by the aeromedical evacuation system, but do not generate or receive sufficient numbers of patients to necessitate establishment of an aeromedical staging facility.

COSTS: This account shall be charged with all operating expenses incurred by MTFs to operate and maintain designated transient patient beds.

PERFORMANCE FACTOR: Occupied-bed days by transient patients.

NOTE: Occupied-bed days by transient patients are not counted as workload by any inpatient account, nor are they used in any expense assignment process.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

d. Military Patient Personnel Administration

FED

FUNCTION: Military Patient Personnel Administration prepares and processes correspondence pertaining to military patients; prepares special orders for patients' TDY and/or reassignment to other MTFs for consultation, treatment and/or disposition; assists patients in shipment of personal effects; maintains military records and related documents for patients; assists patients on personal matters; performs duties connected with evacuation and transfer of patients; requests reassignment instructions for patients through personnel channels; performs duties connected with personnel listed on Temporary Disabled Retired List (TDRL); and provides patients with statements of hospitalization. This function is titled:

Army - Medical Holding Company
Navy - Medical Holding Company
Air Force - Patient Squadron Section

The functional elements of this account are usually collocated with and supervised by the Chief, Personnel Division (USA); Head, Patient Administration Department, (USN); and the Medical Support Squadron Commander, (USAF); and in small hospitals are usually performed as collateral or additional duties of personnel assigned to other functional areas under the supervisor mentioned.

COSTS: This account shall be charged with the personnel salary expenses of military and civilians assigned to authorizations specifically designated to support this function. No other personnel salary expenses shall be charged, such as those performing as collateral or additional duty. The account shall be charged with all other operating expenses incurred in operating and maintaining the function.

PERFORMANCE FACTOR: Not meaningful in expense accounting process.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

e. Inactive

FEE

f. Aeromedical Staging Facilities

FEF

FUNCTION: An aeromedical staging facility is a medical unit operating transient patient beds located on, or in the vicinity of an enplaning and deplaning air base or airstrip, that provides for the reception, administration processing, ground transportation, feeding and limited medical care for patients entering, en route, or leaving an aeromedical system.

COSTS: This account shall be charged with all operating expenses incurred by aeromedical staging facilities to operate and maintain designated transient patient beds.

PERFORMANCE FACTOR: Patient movements.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

g. Cost Pools

FEX

FUNCTION: Use this cost pool in situations where you cannot assign time and expenses to any one specific MEPRS account because two or more work centers share physical space, personnel, and/or supplies.

COSTS: Includes all operating expenses incurred in operating and maintaining the cost pool work center.

PERFORMANCE FACTOR: To be determined by the nature of the functions assigned and the expenses incurred (likely to be available FTE work-months).

ASSIGNMENT PROCEDURE: Expenses and FTEs of shared performing work centers are distributed to requesting work centers based on like performance factors.

Cost pools are purified following the stepdown process (see Chapter 3). Cost pools are purified in alphabetical order except for ancillary cost pools.

h. Patient Movement and Military Patient Admin Not Elsewhere Clsfd

FEZ

FUNCTION: Includes the expenses of Patient Movement and Military Patient Administration that satisfy the criteria for a work center and are not listed in F.5.a. through F.5.g., above.

COSTS: Any work center account(s) established within this subaccount shall be charged with all operating expenses incurred in operating and maintaining the work center.

PERFORMANCE FACTOR: To be determined by the nature of the functions assigned and the expenses incurred (likely to be available FTE work-months).

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

6. Veterinary Services

FF

FUNCTION: Army activities involved in supporting Departments and Agencies of the Department of Defense and other Federal Agencies. The Veterinary Services functions provide food inspection programs; sanitary and food inspection at off-installation food manufacturing establishments, which produce food for military consumption; inspection of installation food storage and transportation facilities; provides surveillance inspections at food storage facilities; develops and conducts human-animal bond programs; agricultural and medical inspections on incoming aircraft emanating from foreign soil; zoonosis control programs; complete medical care for government-owned animals; veterinary medical support to biomedical R&D programs; provides area veterinary laboratory service to support food inspection and animal disease control programs.

COSTS: Veterinary Services shall be a summary account that includes all operating expenses incurred in operating and maintaining the veterinary functions listed in paragraphs F.6.a. through F.6.j, below. Proration of non-personnel expenses for jointly operated or used facilities shall be based upon workload. Proration of personnel expenses shall be based upon time spent in each area or function. These proration procedures shall apply in each established veterinary services subaccount.

PERFORMANCE FACTOR: Weighted inspection (see Appendix C).

a. Deputy Commander for Veterinary Services

FFA

FUNCTION: Provides management and supervision of the veterinary activity; provides professional consultative services and staff advice for all matters pertaining to the veterinary activity; reviews and analyzes work methods and operational procedures within the veterinary activity; provides professional assistance to Federal and State departments in emergency animal disease eradication programs; provides preparation and coordination of contingency planning to assist the medical commander in providing veterinary support during mobilization, natural disaster, or other emergency situations; establishes priorities for mission accomplishment; supervises R&D projects;

and develops and conducts technical continuing educational and/or training programs.

COSTS: The Deputy Commander for Veterinary Services account shall be charged with all operating expenses incurred in operating and maintaining this account.

PERFORMANCE FACTOR: Available FTE work-months.

ASSIGNMENT PROCEDURES: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

b. Commissary Food Inspection

FFB

FUNCTION: Activities involved in food inspection programs at Army, Navy, Air Force, Coast Guard, and other Federal Commissaries, Commissary Annex, and perishable or semi-perishable warehouses.

COSTS: This account shall be charged with all operating expenses incurred in operating or maintaining this function at all commissary activities for which the veterinary service is responsible.

PERFORMANCE FACTOR: Weighted inspection (see Appendix C).

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

c. Troop-Issue Supply Food Inspection

FFC

FUNCTION: Activities involved in food inspection programs at Army, Navy, Air Force, Coast Guard, and other DoD troop issue supply activity.

COSTS: This account shall be charged with all operating expenses incurred in operating or maintaining this function at all troop issue supply activities for which this veterinary service is responsible.

PERFORMANCE FACTOR: Weighted inspection (see Appendix C).

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall be reassigned during the stepdown process described in Chapter 3.

d. Supply Point Food Inspection

FFD

FUNCTION: Activities involved in food inspection programs of perishable subsistence on or off installations at Government- or commercial-owned facilities.

COSTS: This account shall be charged with all operating expenses incurred in operating or maintaining this function at all supply point activities for which this veterinary service is responsible.

PERFORMANCE FACTOR: Weighted inspection (see Appendix C).

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

e. Depot Food Inspection

FFE

FUNCTION: Activities involved in food inspection programs of semi-perishable subsistence on or off installation at Government- or commercial-owned depot facilities.

COSTS: This account shall be charged with all operating expenses incurred in operating or maintaining this function at all depot activities for which this veterinary service is responsible.

PERFORMANCE FACTOR: Weighted inspection (see Appendix C).

ASSIGNMENT PROCEDURE: This a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

f. Origin Food Inspection

FFF

FUNCTION: Activities involved in food inspection program on or off installation at Government- or commercial-owned food manufacturing establishments, that produce food for military consumption.

COSTS: This account shall be charged with all operating expenses incurred in operating or maintaining this function at all origin food manufacturing activities for which this veterinary service is responsible.

PERFORMANCE FACTOR: Weighted inspection (see Appendix C).

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

g. Veterinary Laboratory

FFG

FUNCTION: Activities involved in clinical veterinary medical laboratory include forensic toxicology procedures and tests and examinations on meat, dairy products, and other foods.

COSTS: The veterinary laboratory account shall be charged with all expenses incurred in operating and maintaining this function.

PERFORMANCE FACTOR: Weighted procedure (see Appendix C).

ASSIGNMENT PROCEDURE: This a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

h. Animal Disease Prevention and Control Facility

FFH

FUNCTION: The animal disease prevention and control facility provides complete medical and surgical care of Government-owned animals; monitors and administers the animal disease prevention and control program; conducts a veterinary preventative medical program to control zoonosis; provides support to the clinical investigations and medical teaching programs; develops and conducts the Human-Animal Bond Program; and administers the non-appropriated funds veterinary activities.

COSTS: This account shall be charged with all operating expenses incurred in operating and maintaining this function at all animal disease prevention and control activities for which this veterinary service is responsible.

PERFORMANCE FACTOR: Weighted procedure (see Appendix C).

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

i. Cost Pools

FFX

FUNCTION: Use this cost pool in situations where you cannot assign time and expenses to any one specific MEPRS account because two or more work centers share physical space, personnel, and/or supplies.

COSTS: Includes all operating expenses incurred in operating and maintaining the cost pool work center.

PERFORMANCE FACTOR: To be determined by the nature of the functions assigned and the expenses incurred (likely to be available FTE work-months).

ASSIGNMENT PROCEDURE: Expenses and FTEs of shared performing work centers are distributed to requesting work centers based on like performance factors.

Cost pools are purified following the stepdown process (see Chapter 3). Cost pools are purified in alphabetical order except for ancillary cost pools.

j. Veterinary Services Not Elsewhere Classified

FFZ

FUNCTION: Includes the expenses of those Veterinary Services that satisfy the criteria for a work center and are not listed in F.6.a. through F.6.i., above.

COSTS: Any work center account(s) established within this subaccount shall be charged with all operating expenses incurred in operating and maintaining the work center.

PERFORMANCE FACTOR: To be determined by the nature of the functions assigned and the expenses incurred (likely to be available FTE work-months).

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

G. READINESS

FUNCTION: The Readiness account summarizes the expenses of a MTF that are incurred as a result of performing the readiness portion of its military mission rather than direct patient care. This section is necessary to prevent these expenses from being charged to the facility's direct patient care accounts without aggregating them into a nondescriptive "other" account. The readiness accounts include the following: Readiness Planning and Administration; Readiness Exercises; Readiness Training; Unit or Personnel Deployments; Readiness Logistics Management; Readiness Physical Training; and National Disaster Medical System (NDMS).

COSTS: The Readiness account summarizes all operating expenses recorded by the summary accounts described in G.1. through G.7., below. Proration of non-personnel expenses for jointly operated or used facilities shall be based on workload performed in each work center. Proration of personnel expenses shall be based on time spent in each work center.

PERFORMANCE FACTOR: Not applicable since this account exists only to summarize and report costs of the inclusive accounts.

1. Readiness Planning and Administration

GA

FUNCTION: This account is provided to accumulate time and expenses involved in the planning and administrative requirements of implementing medical readiness activities at fixed MTF. Included in this account are the time and expense involved with the planning and administration of unit and individual deployment requirements, such as security clearance, immunizations, preparation of orders, coordination with personnel transportation offices, deployment briefings, ID tags, Geneva ID cards, DD Form 489, Geneva Conventions Identity Card for Civilians Who Accompany the Armed Forces, and/or DD Form 1934, Geneva Conventions Identity Card for Medical and Religious Personnel Who Serve In or Accompany the Armed Forces, special clothing, equipment issue or field gear required for readiness or deployment which is funded by the MTF, port calls, passport preparation, verifying personnel deployment checklists, medical records review, and power of attorney and will preparation. The account further includes such activities as scheduling, preparing and coordinating medical readiness exercises including their planning, evaluations, critiques and readiness and, alert status reporting. Included in this account are the planning and administrative activities associated with Reserve Forces integration and Host-Nation Support Program agreements.

ARMY

Host-Nation Support Program

NAVY

Fleet Liaison
Medical Mobilization Planner
Reserve Liaison

AIR FORCE

Host-Nation Support Program

COSTS: Costs associated with the functional activities described are to be summarized under this account.

PERFORMANCE FACTOR: Available FTE work-months.

a. Deployment Planning and Administration

GAA

FUNCTION: This account is provided to accumulate time and expenses involved in the planning and administration of individual or unit deployment requirements, such as security clearance, immunizations, preparation of orders, transportation coordination, deployment briefings, ID tags, Geneva ID cards, clothing or equipment issue, port calls, etc.

COSTS: Costs associated with the functional activities described are to be reported under this account.

PERFORMANCE FACTOR: Available FTE work-months.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

b. Other Readiness Planning and Administration

GAB

FUNCTION: This account is provided to accumulate time and expenses involved in the planning and administration requirements of implementing medical readiness activities other than those related to individual or unit deployment. Included in this account are the planning and administrative activities associated with Reserve Forces integration and Host-Nation Support Program agreements.

COSTS: Costs associated with the functional activities described are to be reported under this account.

PERFORMANCE FACTOR: Available FTE work-months.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

c. Cost Pools

GAX

FUNCTION: Use this cost pool in situations where you cannot assign time and expenses to any one specific MEPRS account because two or more work centers share physical space, personnel, and/or supplies.

COSTS: Includes all operating expenses incurred in operating and maintaining the cost pool work center.

PERFORMANCE FACTOR: Available FTE work-months.

ASSIGNMENT PROCEDURE: Expenses and FTEs of shared performing work centers are distributed to requesting work centers based on workload. Cost pools are purified following the stepdown process (see Chapter 3). Cost pools are purified in alphabetical order except for ancillary cost pools.

d. Readiness Planning and Administration Not Elsewhere Classified

GAZ

FUNCTION: Includes the time and expenses of Readiness Planning and Administration activities at fixed MTFs that satisfy the criteria for a work center and are not listed in G.1.a. through G.1.c., above.

COSTS: Any work center account(s) established within this subaccount shall be charged with all operating expenses incurred in operating and maintaining the work center.

PERFORMANCE FACTOR: Available FTE work-months.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

2. Readiness Exercises

GB

FUNCTION: This account is provided to accumulate time and expenses incurred by fixed MTFs while participating in readiness exercises. This account includes all exercises and activities that practice or rehearse wartime operations. Included in this account are recall and alert exercises, mobilization exercises, and contingency operation plan exercises. This account includes such Service activities as:

ARMY

Army Training and Evaluation Program (ARTEP)
Mobilization Exercises
Emergency Deployment Readiness Exercises (EDRE)
Recall Exercises
TO&E and/or TDA Merge Exercises
Reserve Integration Exercises

NAVY

Mobilization Exercises
Recall Exercises
Wartime Recall Exercises
Amphibious Landing Exercises as Part of Amphibious Task Forces
Augmentation Exercises for Fleet Marine Force Elements, Afloat
Elements, Fleet Hospitals and Hospital Ships

AIR FORCE

Attack Response Exercises
Contingency Support Plan Exercises
Recall Plan Exercises
Alternate Medical Facility Exercises
Disaster Casualty Control Plan Exercises
Medical Contingency Response Plan Exercises
Major Accident Response Exercises
Natural Disaster Response Exercises
Mobility Exercises
Operational Readiness Inspection Exercises
Unit Effectiveness Inspection Exercises
Major Command Directed Exercises
Chairman of the Joint Chiefs of Staff Exercises

COSTS: Costs associated with the functional activities described are to be summarized under this account.

PERFORMANCE FACTOR: Available FTE work-months.

a. Field or Fleet Readiness Exercises

GBA

FUNCTION: This account is provided to accumulate time and expenses incurred by the fixed MTF while participating in exercises of medical readiness in the field or with the fleet. This account does not include individual or unit training, rather all exercises that prepare the individual or unit for their wartime role in the field and/or fleet environment.

NOTE: This account is not for Air Force use.

COSTS: Costs associated with the functional activities described are to be reported under this account.

PERFORMANCE FACTOR: Available FTE work-months.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

b. Other Readiness Exercises

GBB

FUNCTION: This account is provided to accumulate time and expenses incurred while participating in exercises that prepare the unit or individuals for their wartime role that are carried out at the fixed MTF. Included in this account are recall and alert exercises, mobilization exercises, and contingency operation plan exercises, etc.

COSTS: Costs associated with the functional activities described are to be reported under this account.

PERFORMANCE FACTOR: Available FTE work-months.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

c. Cost Pools

GBX

FUNCTION: Use this cost pool in situations where you cannot assign time and expenses to any one specific MEPRS account because two or more work centers share physical space, personnel, and/or supplies.

COSTS: Includes all operating expenses incurred in operating and maintaining the cost pool work center.

PERFORMANCE FACTOR: Available FTE work-months.

ASSIGNMENT PROCEDURE: Expenses and FTEs of shared performing work centers are distributed to requesting work centers based on workload. Cost pools are purified following the stepdown process (see Chapter 3). Cost pools are purified in alphabetical order except for ancillary cost pools.

d. Readiness Exercises Not Elsewhere Classified

GBZ

FUNCTION: Includes the time and expenses of Readiness Exercises activities at fixed MTFs that satisfy the criteria for a work center and are not listed in G.2.a. through G.2.c., above.

COSTS: Any work center account(s) established within this subaccount shall be charged with all operating expenses incurred in operating and maintaining the work center.

PERFORMANCE FACTOR: Available FTE work-months.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

3. Readiness Training

GC

FUNCTION: This account is provided to accumulate time and expenses incurred by fixed MTFs while training individuals or units for their wartime role. This account includes both classroom and field training of Active Duty and Reserve units or personnel assigned to the MTF; includes the time and expenses associated with lectures, audiovisual aids, publications, transportation, and other material. This account includes such activities as: classes and training in wartime operations, combat medical training, wartime biological warfare, military skills classes and training, and readiness skill evaluation and testing. It also includes expenses incidental to military personnel maintaining military operational proficiency; for example, pay and allowances of personnel on flying status while maintaining proficiency. This account includes such Service activities as:

ARMY

Subversion and Espionage Directed Against the U.S. Army (SAEDA)
Code of Conduct Survival, Evasion, Resistance and Escape Training (SERE)
Qualification and Instructional Firing with Weapons and Weapons Systems
Training in First Aid and Emergency Medical Treatment
Army Individual Training Evaluation Program (ITEP)
Common Task Testing (CTT)
Skill Qualification Test (SQT)
Training for Nuclear, Biological, and Chemical Defense (NBC)
Geneva and Hague Convention Training
Combat Environmental Transition Training (CETT)
Combat Casualty Care Course (C4)
Preventive Medicine Classes
Expert Field Medical Badge (EFMB)
Readiness Briefings and Classes

NAVY

Training in First Aid and Emergency Medicine
Training for Nuclear, Biological, and Chemical Defense
Combat Casualty Care Course (C4)
Medicine in the Tropics Course
Medical Regulating Course
Cold Weather Medicine Course
Casualty Treatment for Dental Officers
Strategic Medical Readiness and Contingency Course
Medical Management of Clinical Casualties
FMF School for Officers and Enlisted (if funded by the local MTF)
Operational Entomology
Radiation Health Indoctrination
Local MMART Training
Orientation Visits to FMF and Fleet Units
Shipboard Pest Management (if funded by the local MTF)
Shipboard Fire Fighting (if funded by the local MTF)
Shipboard Damage (if funded by the local MTF)
3M Course (if funded by the local activity)
RDMF Course
Fleet Hospital Training Course
Surface Medicine
Local Operational and Field Exercise Training
Operational Readiness Training
Hospital Ship Training Course
Medical Mobilization Planner Course

AIR FORCE

Training in First Aid and Emergency Medicine
Contingency Support Plan (CSP) Team Briefing
Continuing Medical Readiness Training (CMRT)
NBC Medical Defense
Chemical Warfare Defense
Combat Medicine
Dental Corps Readiness
Nurse Corps Readiness
Biomedical Sciences Corps Readiness
Medical Service Corps Readiness
Chemical/Biological Warfare Defense Qualification Training
Combat Arms
Executive Management Team Readiness
Mobility Training
Formal TDY Readiness Courses
Wartime Medical (WAR-MEDs)
AFSC Skills Training

COSTS: Costs associated with the functional activities described are to be summarized under this account. For example, the salary, travel expense, and personnel time of a flight surgeon for that time required to maintain personal flight status and proficiency are charged to this account.

PERFORMANCE FACTOR: Available FTE work-months.

a. Readiness Training Conducted Locally

GCA

FUNCTION: This account is provided to accumulate time and expenses incurred in conducting operational or field exercise training carried out by the MTF. This account includes both classroom and field training of Active Duty and Reserve units or personnel assigned to the MTF.

COSTS: Costs associated with the functional activities described are to be reported under this account.

PERFORMANCE FACTOR: Available FTE work-months.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

b. Other Readiness Training

GCB

FUNCTION: This account is provided to accumulate time and expenses incurred in the training of personnel for wartime missions for which (TDY and/or TAD) orders are issued. This account is specifically directed at separately identifying the costs required to support readiness training outside the MTF for which (TDY and/or TAD) orders are issued.

COSTS: Costs associated with the functional activities described are to be reported under this account.

PERFORMANCE FACTOR: Available FTE work-months.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

c. Cost Pools

GCX

FUNCTION: Use this cost pool in situations where you cannot assign time and expenses to any one specific MEPRS account because two or more work centers share physical space, personnel, and/or supplies.

COSTS: Includes all operating expenses incurred in operating and maintaining the cost pool work center.

PERFORMANCE FACTOR: Available FTE work-months.

ASSIGNMENT PROCEDURE: Expenses and FTEs of shared performing work centers are distributed to requesting work centers based on workload. Cost pools are purified following the stepdown process (see Chapter 3). Cost pools are purified in alphabetical order except for ancillary cost pools.

d. Readiness Training Not Elsewhere Classified

GCZ

FUNCTION: Includes the time and expenses of Readiness Training activities at fixed MTFs that satisfy the criteria for a work center and are not listed in G.3.a. through G.3.c., above.

COSTS: Any work center account(s) established within this subaccount shall be charged with all operating expenses incurred in operating and maintaining the work center.

PERFORMANCE FACTOR: Available FTE work-months.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

4. Unit or Personnel Deployments

GD

FUNCTION: This account is provided to accumulate the time and the expense incurred by the deployment of individuals or units from fixed MTFs when in support of military operations or disaster responses for which (TDY and/or TAD) orders are issued. This account is specifically directed at accounting for the lost manpower resulting from personnel deployments. This account includes such Service activities as:

ARMY

AMEDD Professional Officer Filler System (PROFIS)

POR Qualification

Designated Rapid Deployment Personnel

Special Missions Personnel

Combat Support Hospital

NAVY

Support of Fleet Hospital Ships
Augment of Fleet Marine Force
Augment of Afloat Forces
Support of Fleet Hospital
Augmentation of Hospital Ships
Surgical Teams
Surgical Support Teams
Augment of OCONUS MTFs
Spirit Teams
Neurosurgical Teams
Surgical Platoon Cadres
Medical Regulation Teams
OCONUS Disaster Relief and/or Humanitarian Relief

AIR FORCE

Air Transportable Clinic/Squadron Medical Element
Air Transportable Hospitals
Contingency Hospitals
Second Echelon Units
Aeromedical Evacuation Units
Hospital Surgery Expansion Units

COSTS: Costs associated with the functional activities described are to be summarized under this account.

PERFORMANCE FACTOR: Available FTE work-months.

a. Unit or Personnel Deployments

GDA

FUNCTION: This account is provided to accumulate the time and the expense incurred by the deployment of individuals or units from fixed MTFs when in support of military operations or disaster responses for which (TDY and/or TAD) orders are issued. This account is specifically directed at accounting for the lost manpower resulting from personnel deployments.

COSTS: Costs associated with the functional activities described are to be reported under this account.

PERFORMANCE FACTOR: Available FTE work-months.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

b. Cost Pools

GDX

FUNCTION: Use this cost pool in situations where you cannot assign time and expenses to any one specific MEPRS account because two or more work centers share physical space, personnel, and/or supplies.

COSTS: Includes all operating expenses incurred in operating and maintaining the cost pool work center.

PERFORMANCE FACTOR: Available FTE work-months.

ASSIGNMENT PROCEDURE: Expenses and FTEs of shared performing work centers are distributed to requesting work centers based on workload. Cost pools are purified following the stepdown process (see Chapter 3). Cost pools are purified in alphabetical order except for ancillary cost pools.

c. Unit or Personnel Deployments Not Elsewhere Classified

GDZ

FUNCTION: Includes the time and expenses of Unit or Personnel Deployment activities at fixed MTFs that satisfy the criteria for a work center and are not listed in G.4.a. through G.4.b., above.

COSTS: Any work center account(s) established within this subaccount shall be charged with all operating expenses incurred in operating and maintaining the work center.

PERFORMANCE FACTOR: Available FTE work-months.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

5. Readiness Logistics Management

GE

FUNCTION: This account is provided to accumulate costs incurred in storing, maintaining, inventorying, sterilizing, rotating stock, packing, assembling, and positioning materiel for required WRM programs. Also included are expenses of maintaining wards, clinics, and other patient care areas within the medical installation that are required to be maintained in a readiness (standby) status only in support of contingency requirements. This account includes support to such Service WRM projects as:

ARMY

Predesignated Medical Contingency Stores
Contingency Equipment System

NAVY

Pre-positioned War Reserves
Fixed MTF Readiness Maintenance
Maintenance and/or Refurbishment of Team and/or MMART Supply Block
RDMF and/or Fleet Hospital Maintenance Costs Incurred by the Local MTF

AIR FORCE

WRM and Mobility Assets Assigned to the MTF for Maintenance
War Readiness Material (WRM) Assemblages

COSTS: Costs associated with the functional activities described are to be summarized in this account. EXCLUSION: Costs paid for by the appropriate Service Stock Fund are NOT to be included.

PERFORMANCE FACTOR: Dollar value of materiel maintained.

a. Pre-positioned War Reserve

GEA

FUNCTION: The purpose of this account is for the collection of time and expenses incurred in storing, maintaining, inventorying, sterilizing, rotating of stock, packing, and assembling and positioning of pre-positioned WRM when such costs are not absorbed by the Service's stock fund.

COSTS: Costs associated with the functional activities described are to be reported under this account.

PERFORMANCE FACTOR: Dollar value of materiel maintained.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

b. Contingency Patient Care Areas

GEB

FUNCTION: This account is provided to accumulate the time and expenses incurred in maintaining wards clinics and other patient care areas and furnishings within the medical installation which are required to be maintained in a readiness (standby) status. Costs shall be assigned to this account ONLY when maintenance of the areas and/or furnishings are required to support contingency requirements.

COSTS: Costs associated with the functional activities described are to be reported under this account.

PERFORMANCE FACTOR: Dollar value of materiel maintained.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

c. Contingency Blocks

GEC

FUNCTION: This account is provided to accumulate the time and expenses incurred in storing, maintaining, inventorying, sterilizing, rotating stock, packing, assembling, and positioning of surgical supply and resupply blocks, disaster augmentation blocks, and other contingency supply blocks.

COSTS: Costs associated with the functional activities described are to be reported under this account.

PERFORMANCE FACTOR: Dollar value of materiel maintained.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

d. Cost Pools

GEX

FUNCTION: Use this cost pool in situations where you cannot assign time and expenses to any one specific MEPRS account because two or more work centers share physical space, personnel, and/or supplies.

COSTS: Includes all operating expenses incurred in operating and maintaining the cost pool work center.

PERFORMANCE FACTOR: Dollar value of materiel maintained.

ASSIGNMENT PROCEDURE: Expenses and FTEs of shared performing work centers are distributed to requesting work centers based on workload. Cost pools are purified following the stepdown process (see Chapter 3). Cost pools are purified in alphabetical order except for ancillary cost pools.

e. Readiness Logistics Management Not Elsewhere Classified

GEZ

FUNCTION: Includes the time and expenses of Readiness Logistics Management activities at fixed MTFs that satisfy the criteria for a work center and are not listed in G.5.a. through G.5.d., above.

COSTS: Any work center account(s) established within this subaccount shall be charged with all operating expenses incurred in operating and maintaining the work center.

PERFORMANCE FACTOR: Dollar value of materiel maintained.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

6. Readiness Physical Training

GF

FUNCTION: This account is provided to accumulate time and expenses incurred at fixed MTFs for the physical training of personnel or subordinate units. Such training should be organized, scheduled, and carried out during normal duty hours when such training takes personnel away from their normal work center duties. This account includes the regulated testing and evaluation of unit or individual physical fitness, to include participant time and the time spent in organizing and supervising such testing.

COSTS: Costs associated with the functional activities described are to be summarized under this account, including the time, salary, and incidental expenses associated with this activity.

PERFORMANCE FACTOR: Available FTE work-months.

a. Readiness Physical Training

GFA

FUNCTION: This account is provided to accumulate time and expenses incurred at fixed MTFs for the physical training of personnel or subordinate units. Such training should be organized, scheduled, and carried out during normal duty hours when such training takes personnel away from their normal work

center duties. This account includes the regulated testing and evaluation of unit or individual physical fitness, to include participant time and the time spent in organizing and supervising such testing.

COSTS: Costs associated with the functional activities described are to be reported under this account, including the time, salary, and incidental expenses associated with this activity.

PERFORMANCE FACTOR: Available FTE work-months.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

b. Cost Pools

GFX

FUNCTION: Use this cost pool in situations where you cannot assign time and expenses to any one specific MEPRS account because two or more work centers share physical space, personnel, and/or supplies.

COSTS: Includes all operating expenses incurred in operating and maintaining the cost pool work center.

PERFORMANCE FACTOR: Available FTE work-months.

ASSIGNMENT PROCEDURE: Expenses and FTEs of shared performing work centers are distributed to requesting work centers based on workload. Cost pools are purified following the stepdown process (see Chapter 3). Cost pools are purified in alphabetical order except for ancillary cost pools.

c. Readiness Physical Training Not Elsewhere Classified

GFZ

FUNCTION: Includes the time and expenses of Readiness Physical Training activities at fixed MTFs that satisfy the criteria for a work center and are not listed in G.6.a. through G.6.b., above.

COSTS: Any work center account(s) established within this subaccount shall be charged with all operating expenses incurred in operating and maintaining the work center.

PERFORMANCE FACTOR: Available FTE work-months.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

7. National Disaster Medical System (NDMS)

GG

FUNCTION: This account is provided to accumulate time and expenses involved in the planning and administration requirements of implementing the NDMS. NDMS is the backbone of the DoD CONUS healthcare facility base. NDMS is comprised of 72 designated areas, enrolling over 100,000 civilian beds throughout the United States. Of the 72 designated areas, 42 are managed by the Department of Defense. Included in this account are the time and expenses involved with the development and/or maintenance of joint Federal operations plans; recruitment, establishment, and maintenance of memoranda of understanding with local hospitals for participation in NDMS; maintenance of liaison activities with civilian agencies; design, development, and maintenance of Military Patient Administration Teams; coordination of area NDMS continuing education modules; assisting in the development of Disaster Medical Assistance Teams; preparation, coordination, and implementation of at least one NDMS area exercise annually.

COSTS: Costs associated with the functional activities described are to be summarized under this account.

PERFORMANCE FACTOR: Available FTE work-months.

a. National Disaster Medical System Planning and Administration

GGA

FUNCTION: This account is provided to accumulate time and expenses involved in the planning and administration of the NDMS program at the DoD managed NDMS designated areas, such as the development and/or maintenance of joint Federal operations plans; recruitment, establishment, and maintenance of memoranda of

understanding with local hospitals for participation in NDMS; maintenance of liaison activities with civilian agencies; design, development, and maintenance of Military Patient Administration Teams; coordination of area NDMS continuing education modules; assisting in the development and Disaster Medical Assistance Teams; and all other duties associated with NDMS, other than those directly associated with preparation, coordination, and implementation of NDMS exercises.

COSTS: Costs associated with the functional activities described are to be reported under this account.

PERFORMANCE FACTOR: Available FTE work-months.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

b. NDMS Exercises

GGB

FUNCTION: This account is provided to accumulate time and expenses incurred by fixed MTFs while planning, coordinating, and conducting NDMS area exercises to test and critique the metropolitan area operations plan. The test includes analysis of response, triage, patient distribution, and patient tracking.

COSTS: Costs associated with the functional activities described are to be reported under this account.

PERFORMANCE FACTOR: Available FTE work-months.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

c. Cost Pools

GGX

FUNCTION: Use this cost pool in situations where you cannot assign time and expenses to any one specific MEPRS account because two or more work centers share physical space, personnel, and/or supplies.

COSTS: Includes all operating expenses incurred in operating and maintaining the cost pool work center.

PERFORMANCE FACTOR: Available FTE work-months.

ASSIGNMENT PROCEDURE: Expenses and FTEs of shared performing work centers are distributed to requesting work centers based on workload. Cost pools are purified following the stepdown process (see Chapter 3). Cost pools are purified in alphabetical order except for ancillary cost pools.

d. National Disaster Medical System Not Elsewhere Classified

GGZ

FUNCTION: Includes the time and expenses of National Disaster Medical System activities at DoD managed NDMD designated areas that satisfy the criteria for a work center and are not listed in G.7.a. through G.7.c., above.

COSTS: Any work center account(s) established within this subaccount shall be charged with all operating expenses incurred in operating and maintaining the work center.

PERFORMANCE FACTOR: Available FTE work-months.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

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CHAPTER 3

MANPOWER AND EXPENSE ASSIGNMENT

A. PURPOSE

This chapter presents the methodology for collecting manpower, expense, and workload data and compiling it into meaningful management reports. It provides information requirements for the preparation of the Medical Expense and Performance Report (MEPR); and describes the basic manpower and expense reports available from the report generating process, that generates other facility or service management reports.

B. ASSIGNMENT METHODOLOGY

Stepdown Expense Assignment is the accounting methodology used to determine final operating costs. This method of cost distribution uses direct expenses, manpower data, and workload data to determine the final operating cost for a particular work center. The final operating cost (average cost per output) should be compared with previous processing periods to determine unexpected trends. Cost variances should be investigated and documented. Corrective action should be taken as necessary.

1. STEP ONE: Manpower Data Collection and Processing

a. General Manpower Procedures

(1) Accurate and timely manpower data collection and processing are essential to development and/or evaluation of manpower staffing standards, analysis of productivity, and resource decisions. Therefore, work center personnel, supervisors, and managers must understand and comply with the rules and principles of collecting and reporting work hour utilization data contained in this Manual.

(2) Work center personnel shall ensure that work hours contributing to the overall operation and function of their assigned work center are recorded. It is imperative that all work hours contributing to the assigned work center be accurately recorded. This includes both available and nonavailable time. (See glossary at Appendix A for definitions). Nonavailable time will only be reported for personnel assigned or attached to the work center. Possible sources of available time are assigned or attached (to include students), detailed, borrowed, contracted, or volunteer personnel.

(3) Available and nonavailable time shall be collected by personnel categories (officer, enlisted, civilian, contract and other) and skill types (1P, 1D, 1N, 1R, 1F and 2-5), as listed below in 1(a)4(a). Personnel data shall also be collected by rank/grade to support cost distribution.

(4) Manpower Utilization. The man-hour utilization data shall be converted to full-time equivalents (FTEs) in MEPRS. Each work center shall report its manpower utilization data by personnel category and skill type and by Assigned FTEs, Available FTEs, and/or Nonavailable FTEs in MEPRS. (The different skill types and FTEs are defined below.) The total personnel utilized by a work center is the summation of the available FTEs for the five personnel categories.

(a) Personnel Categories.

1 Clinicians. Physicians and dentists (including interns, residents, and fellows).

2 Direct Care Professionals. Individuals other than clinicians, licensed or certified to deliver healthcare. They consult with other healthcare professionals to assess, plan, and/or implement an effective treatment program (i.e., physical and occupational therapists, podiatrists, psychologists, social workers, physician assistants, and advanced practice nurses who are privileged providers).

3 Registered Nurses. All registered nurses except those who are being utilized as advanced nurses such as practitioners, nurse anesthetists, and nurse midwives who are accounted for in the direct care professionals category. Licensed Practical nurses and vocational nurses are classified as direct-care paraprofessionals, not registered nurses.

4 Direct Care Paraprofessionals. Individuals, who are skilled to provide technical assistance or follow-up to direct patient care (i.e., LPNs, vocational nurses, medical specialists, medical technicians, x-ray specialists, dental lab specialists, and dental hygienists).

5 Administrative and/or Clerical and/or Logistics. All other personnel utilized at the facility but not involved in direct care (to include veterinarians).

(b) FTEs

1 Assigned FTEs. NOTE: The difference is the reference to work days.

a Civilian. Calculated by dividing the number of work days assigned by the number of work days in the month for those individuals counted as part of the MTF assigned strength.

b Military. Calculated by dividing the number of days assigned by the number of days in the month for those individuals counted as part of the MTF assigned strength.

2 Available FTEs. Calculated by dividing the total number of available hours by 168. Appendix F provides guidelines for differentiating between available and nonavailable hours.

3 Nonavailable FTEs. Calculated by dividing the total number of nonavailable hours (see Appendix F) by 168. Each category (sick, leave, and other) should be computed separately.

b. Specific Procedures.

(1) The following general manpower procedures should be used in the manpower data collection stage of this step.

(a) Borrowed and/or loaned work hours within one reporting facility in support of the healthcare mission will be charged to the benefiting work center. Work centers loaning personnel can implement a quality control check to ensure the loaning hours are reported as available time only by the borrowing work center.

(b) In those facilities in which work centers represent a combination of accounts, work hours shall be distributed among the accounts

based on a ratio of common performance factors. For example, on a ward with 40 medical and 10 surgical bed days, 80 percent of the work hours are charged to medical accounts and 20 percent to surgical accounts. In combined work centers where there are two different performance factors, a percentage of time can be used to distribute the work hours. For example, personnel working 70 percent of their time in Central Sterile Supply (performance factor of hours of service) and 30 percent of their time in Central Materiel Service (performance factor of cost of supplies and minor plant equipment) will record DEAA with 70% and DEBA with 30% on the Stepdown Assignment Statistic (SAS).

(c) Contract personnel work hours shall be credited to the work center in which they provide service. If actual work hours cannot be determined, an estimate should be made. This provision applies to all contract personnel; e.g., providers, linen and laundry, housekeeping, etc. Estimates can be made by acquiring the number of people on the contract and average number of hours worked per month.

(d) Reservist work hours are recorded under the appropriate work center accounts.

(e) Hours worked by other personnel, regardless of the source, are recorded under the appropriate work center accounts. (See glossary at Appendix A for definition of other personnel.)

c. After the manpower data is collected, it must be processed to determine the number of FTEs to be charged to each work center and the distribution of personnel expenses. The specific procedures for processing the manpower data are divided into two phases.

(1) Determination of FTEs to be charged to each work center account.

(a) For the purpose of recording manpower, the following personnel are excluded:

1 Inpatients, except those assigned for duty with the MTF. For example, the Chief, Personnel Division, is in the hospital; you would not reduce your assigned strength because he/she is an inpatient).

2 Federal civilian personnel and direct and indirect hire foreign national employees in an unpaid absence status.

3 Civilian employees paid from nonappropriated funds (NAF). However, NAF personnel utilized by Veterinary Activities are included.

(2) Determination of salary expenses to be charged to each account.

(a) A civilian's monthly personnel expense shall be the actual salary provided by a civilian payroll system. If the actual salary cannot be obtained, the civilian personnel expense shall be that amount of funds obligated due to the employment of that employee during that month. This would include basic salary, incentive and hazard pay, Government contribution to benefits, overtime, termination payments, etc. Air Force facilities use the DoD Civilian Composite Pay Scale (not actual).

(b) A military member's monthly personnel expense shall be that amount prescribed in the DoD Annual Composite Standard Rates Table for that military member's grade and Military Department.

(c) Variances between actual military pay and personnel expense computed from the DoD Annual Composite Standard Rates Tables shall be ignored for the cost reporting.

(d) Other Personnel hours are excluded from salary expense determination.

(e) Contract personnel hours are excluded from salary expense determination, since these costs are included in the total contract costs.

2. STEP TWO: Expense Assignment System (EAS)

Expense Assignment System (EAS) is the vehicle used to perform the allocation process. EAS produces Medical Expenses Performance Reports by integrating financial, manpower, and workload data. The end result of this integration is a total cost and average cost per output for each work center.

3. STEP THREE: Stepdown

Stepdown is the process of reassigning or allocation of expenses from ancillary and support accounts (D and E MEPRS Codes) to the benefiting work centers. Stepdown has several components essential for the correct allocation of expenses. They are: Account Subset Definition, Performance Factors (Workload), and Expenses.

a. Account Subset Definition. The most important component of the stepdown process is the Account Subset Definition (ASD). The ASD is the road map to the stepdown. It contains a list of MEPRS accounts, the associated Stepdown Assigned Statistic (SAS)/STAT-ID, and Assignment Sequence Number (each is explained below). An MTF may not use a MEPRS code unless it is contained on the ASD.

(1) MEPRS Accounts. Each work center is identified with a separate MEPRS code. The first letter of the MEPRS code identifies the type of service being provided, as shown below. This letter is also important in stepdown. Expenses from all D and E accounts will be stepped down to final accounts A, B, C, F, and G, as appropriate.

- A - Inpatient Care
- B - Outpatient Care
- C - Dental Care
- D - Ancillary Services
- E - Support Services
- F - Special Programs
- G - Readiness

(2) Stepdown Assigned Statistic (SAS)/STAT-ID. All D, E, and Cost Pool accounts must have a corresponding SAS/STAT-ID, which is a three digit number that contains the workload for this account. The accounts and workload listed on the SAS is a record of users and how much workload was performed.

(3) Assignment Sequence Number (ASN). The ASN is the order in which accounts are stepped down. Stepdown starts with the lowest ASN first. The lowest ASN is the account supporting the most areas in the hospital. Higher ASNs provide support to fewer areas in the hospital. Since Ancillaries (D accounts) provide no service to Support accounts (E accounts), they will have higher ASNs and be stepped down after the Support accounts (e.g., Pharmacy (DAAA) provides no service to Command and Admin (EBAA); Command and Admin, however, does support the Pharmacy; therefore, a portion of Command and

Admin's expense should be distributed to the Pharmacy). As each account is stepped down, it is closed; in other words, stepdown will no longer charge expenses to a closed account.

b. Performance Factors (Workload). Performance Factors are workload data used to redistribute expenses during stepdown. Each Ancillary (D), Support (E), and Cost Pool must have reported workload (performance factors). Performance Factors are reported in the STAT-ID referenced on the ASD for the account. During stepdown, a ratio is performed to determine the percent of workload for each account. The same percent is used to determine the amount of money that each account will receive from the distributing account. Closed accounts are not used in determining the ratio.

c. Expenses. Expenses for each work center are reported on the Direct Expense Schedule (DES). Common expenses for a work center could be supplies, a new piece of software, or salary expense that includes free receipts. Expenses are merged into EAS from other financial systems and should be validated with official resource documentation and/or resource and/or budget personnel. For ancillary, support, and cost pool work centers, the expenses will be redistributed to users of the account during stepdown.

d. Example. To further clarify the stepdown process, examine the data and follow the example below:

(1) Data. Pharmacy Workload by Account as indicated by Service specific SAS. The data below represents the Pharmacy's (DAAA) workload and their expenses.

AAAA	50
BAAA	25
BGAA	25
TOTAL	100

DES

DAAA	26.20	87700	OPMA	D	\$100	\$100
------	-------	-------	------	---	-------	-------

(2) Stepdown. As mentioned earlier, stepdown is performed in Assignment Sequence Number order. The Pharmacy account cannot receive money during stepdown until the process reaches the Pharmacy Assignment Sequence Number. The money it receives will be added to the money contained on the DES to determine the total expense for Pharmacy. In this example, we will assume Pharmacy received \$100 from other accounts. The \$100 received plus \$100 from the DES brings the total expense to \$200.

(3) Workload Ratio. The first step in distributing the Pharmacy's total expenses is to determine the ratio of workload performed. In the example, 50 percent of the workload was done for AAXA and 25 percent was done for BAAA and BGAA. These same percentages are used to determine what amount of expense should be given to AAXA, BAAA, and BGAA. The Stepdown Matrix will display the data used to determine ratios. The Stepdown Schedule will show the dollars distributed.

STEPDOWN MATRIX (Workload)	
	DAAA
AAXA	50
BAAA	25
BGAA	25

STEPDOWN SCHEDULE (Dollars)	
	DAAA
AAXA	100
BAAA	50
BGAA	50

(4) Result. Notice that AAXA had 50 percent of the workload and received 50 percent of the total expenses. BAAA and BGAA each had 25

percent of the workload and received 25 percent of the total expense. This same process is followed for each D and E account on the ASD.

4. STEP FOUR: Purification

Purification is the redistribution of total expenses (direct expense plus any stepdown expense) associated with a cost pool (see glossary, Appendix A) MEPRS code. Cost pools are purified in alphabetical order. Each cost pool must have an assigned SAS referenced on the Account Subset Definition, Performance Factors (Workload), and Expenses. A ratio for distribution of the expenses is determined based on the value associated with each MEPRS code listed on the cost pool SAS. Also, refer to Service specific guidance on cost pools.

5. STEP FIVE: Reports

a. Quality Control. The perform QC function validates and performs audits of reasonableness on EAS input data.

(1) Status of Processing

(2) Input Error Summary. The Input Error Summary Report lists the fatal errors and warnings found during the validation function. The warning errors need to be verified but not corrected. The fatal errors need to be corrected before validation can be completed. No calculations are performed for this report.

(3) Obligation Summary. Financial obligation data obtained from the Financial Merges is displayed on this report. This report includes MEPRS code, SEEC, PEC, APPROP, Reimbursable Indicator, and Month. Each MEPRS code is subtotaled; each Functional Category is subtotaled; followed by a facility total. This report should be coordinated with the budget officer for verification.

(4) Page Displays. Page displays provide a detailed listing of input data. The following reports will be created during computation: SAS, DES, FTEs By Skill Type, and Raw Procedures Detail. The time period used in computation will determine the content of page displays.

(5) Quality Control Report. The Quality Control report lists the warning errors found during the QC function.

b. Computation Status and Error. Once validation has no fatal errors, the system will start computation. Any errors found during computation will then be displayed on the computation error report (e.g., computation out of balance). This report must be checked after each computation to obtain errors. The report will list errors occurring in Pre-Stepdown Purification, Stepdown, Purification, and FTE Purification in separate areas of the report. The entire report should be covered to ensure errors are not overlooked.

c. DoD Data Reports. The View and/or Print DoD Data function allows the MEPRS Coordinator to view and/or print the DoD Monthly Financial File, Direct Expense and/or Obligation Summary File, and FTEs by Occupation Code. The DoD MEPR File I must be created, then may be viewed and/or printed, The DoD MEPR File II can only be printed. For further information on these reports, refer to the Current EAS user's manual.

(1) DoD Monthly Financial File. This report contains summarized pre-stepdown expenses and obligation amounts by Functional Category, PEC, SEEC, Reimbursable Indicator, and Approp Category. The report

is useful in determining total obligations or expenses for a particular PEC or SEEC.

(2) MEPR File I. This report contains stepdown and purification expenses at the MEPRS code, SEEC, and PEC detail level.

(3) MEPR File II. This file contains performance factors and FTE information by MEPRS code.

(4) Direct Expense and/or Obligation Summary File. This report contains expenses and obligation amounts along with primary and some secondary performance factor information by MEPRS code, SEEC, PEC, APPROP, and Reimbursable Indicator. The report is useful to see expenses for codes that normally would be assigned to a cost pool.

(5) FTEs by Occupational Code. This report shows assigned, available, and nonavailable FTEs for a specified account. The report allows selection of MEPRS code, Fiscal Year, and Month. The report displays STAT-ID, Occupation Code, Civilian Job Series, and Skill Type. The report is useful when evaluating one work center for a particular month.

d. View and/or Print Summary Reports. This function allows the MEPRS Coordinator to view and/or print the Computation Summary Report, Detailed MEPR I, Detailed MEPR II, and Direct Expense Summary, and create, view, and/or print the Satellite Summary Reports. For more information about these reports, refer to the current EAS user's manual.

(1) Computation Summary. This report is a summary of Stepdown by MEPRS codes at each level. The report lists direct expenses plus expenses received from Support (E) accounts, Ancillary (D) accounts, and Purification (Cost Pools). The total expense after stepdown is the sum of Direct, Support, Ancillary, and Purification (cost pool) expenses.

(2) Detailed MEPR I. This report lists total expenses, clinician salaries, performance factors, and cost per performance factor by MEPRS code. This report is useful when compiling management reports.

(3) Detailed MEPR II. This report displays assigned, available, and nonavailable FTE information by MEPRS code.

(4) Direct Expense Summary. This report displays the DES by schedule type and MEPRS codes. Expenses are shown for financial, personnel, manual, and total.

(5) Satellite Clinic Reports. This option will allow the MEPRS coordinator to create, view, and print the Satellite Computation Summary, Satellite Detailed MEPR I, and Satellite Detailed MEPR II. Only satellite clinic data will be displayed on the report.

(6) MEPRS Summary Report. This report displays each component of a work center; i.e., workload expense and FTEs. This provides a snapshot of any activity in this account during stepdown and purification.

e. Stepdown Reports

(1) Stepdown Schedule (Print Only). This report shows the distribution of money during stepdown. Distributing codes are listed across the top, and receiving codes in the left most column. Since the Stepdown schedule is large, it is sometimes hard to follow; e.g., one code's distribution may be shown on several different pages. This report is used to determine the expense given or received between stepdown codes.

(2) Stepdown Statistics (Print Only). This report lists the workload used to determine stepdown ratios. Distributing codes and their associated SAS is listed at the top of each column and the receiving code in the left most column. Workload for each account can be obtained from the report. Like the Stepdown Schedule, the Stepdown Statistics is hard to follow as accounts may be listed on several pages.

(3) View and/or Print Stepdown Report. This report displays the same information as the Stepdown Schedule however you request the code to be displayed. The report will only display one code at a time and can be sorted by receiving or contributing MEPRS code. The report is a time saver when compared to looking through the Stepdown Schedule.

f. Purification Reports

(1) Final Purification Schedule (Print Only). Similar to the Stepdown Schedule this report lists expenses distributed in Cost Pool purification. The report is useful in determining the amount of expense received or distributed from cost pools.

(2) Purification Statistics (Print Only). Like the Stepdown Statistics, this report lists the workload used in purification.

(3) FTE Purification. This report lists the FTEs purified from cost pools. This report is useful in determining FTEs received from cost pools.

(4) View and/or Print Purification Report. This report displays expenses distributed during stepdown. The report allows the user to select the code to be viewed, and select contributing or receiving sorts. This report is useful when looking at one specific work center.

(5) Detailed FTE Purification Report 1. This report shows FTE purification, sorted by contributing MEPRS code. The report will show skill type, receiving MEPRS code, and FTEs contributed. This report is useful when looking at specific skill types.

(6) Detailed FTE Purification Report 2. Like the Detailed FTE Purification Report 1, this report displays FTE purification by skill type. This report is, however, sorted by Receiving MEPRS code. The report list skill type, original FTEs, contributing MEPRS code, FTEs received, and total FTEs. The report is useful in determining original FTEs and the FTEs received from cost pools.

g. MEPRS Code Occurrence Report. The View and/or Print MEPRS Code Occurrence Report function lists the data files that contain the MEPRS codes selected for the requested fiscal month and year. The following data files are included: SAS, DES, and Personnel DES by skill type and FTE. No calculations are performed for this report. An extremely useful tool used to capture each occurrence of a MEPRS code in the data.

h. View and/or Print Pre-Stepdown Expense and/or Performance. This report allows the Pre-stepdown Expense Performance (PEP) File to be viewed and/or printed for any selected month. The file is processed during computation and contains pre-stepdown expenses and cost per DRG calculated information by second-level MEPRS code, PEC, and SEEC category.

i. Post Processing Change Report. The Post Processing Change Report contains the input transactions made during the current processing month to SAS, Financial DES, Manual DES, Personnel Obligations, Personnel DES

by Skill Type, FTEs by Occupation Code, Pathology Raw Procedures, Radiology Raw Procedures, Other Raw Procedures, and Respiratory Raw Procedures. The report lists the user, Date & Time, Type transaction (Add, Delete, or Change), Fiscal Year, Month, MEPRS Code, Procedure Code, Location ID, Requesting Work Center, Number of Procedures, Weight, and Contract and/or_Non-contract. The report is useful in determining post processing changes.

j. DRG Cost Report. The DRG Costing Menu allows the MEPRS coordinator to generate quarterly cumulative local DRG rates based on actual costs. DRG data can be used for make versus buy analysis, and comparisons against Civilian Health and Medical Program of the Uniformed Services (CHAMPUS) costs.

TABLE 3-1

ALIGNMENT OF INTERMEDIATE OPERATING EXPENSE ACCOUNTS

<u>ACCOUNT</u>	<u>MEPRS CODE</u>
1. Depreciation of Equipment	
a. Inpatient Depreciation	EAA
b. Ambulatory Depreciation	EAB
c. Dental Depreciation	EAC
d. Special Programs Depreciation	EAD
e. Readiness Depreciation	EAE
2. Command, Management, and Administration	
a. Command	EBA
b. Special Staff	EBB
c. Administration	EBC
d. Clinical Management	EBD
e. GME Support	EBE
f. Education and Training Program Support	EBF
g. Peacetime Disaster Preparedness	EBG
h. TPC Administration	EBH
3. Support Services - Nonreimbursable (NR) or Free Receipts ¹	
a. Plant Management - NR	ECA
b. Operations of Utilities - NR	ECB
c. Maintenance of Real Property - NR	ECC,
d. Minor Construction - NR	ECD
e. Other Engineering Support - NR	ECE
f. Leases of Real Property - NR	ECF
g. Transportation - NR	ECG
h. Fire Protection - NR	ECH

<u>ACCOUNT</u>	<u>MEPRS CODE</u>
i. Police Protection - NR	ECI
j. Communications - NR	ECJ
k. Other Base Support Services - NR	ECK
4. Support Services - Funded and/or Reimbursable ¹	
a. Plant Management - Funded	EDA
b. Operations of Utilities - Funded	EDB
c. Maintenance of Real Property - Funded	EDC
d. Minor Construction - Funded	EDD
e. Other Engineering Support - Funded	EDE
f. Leases of Real Property - Funded	EDF
g. Transportation - Funded	EDG
h. Fire Protection - Funded	EDH
i. Police Protection - Funded	EDI
j. Communications - Funded	EDJ
k. Other Base Support Services - Funded	EDK
5. Materiel Management Services	
a. All Operating Expenses Except Equipment Maintained by Contract or Provided by the Installation	EEA
b. Equipment Maintenance Provided by Contract or the Installation	EEA
6. Housekeeping ¹	
a. Housekeeping - In House	EFA
b. Housekeeping - Contract	EFB
7. Biomedical Equipment Repair ¹	
a. Biomedical Equipment Repair - In House: Personnel, Bench Stock, and Shop Equipment Costs	EGA
b. Biomedical Equipment Repair - Medical Equipment Maintenance Contract	EGB

<u>ACCOUNT</u>	<u>MEPRS CODE</u>
8. Laundry Service ¹	
a. Laundry Service - In House	EHA
b. Laundry Service - Contract	EHB
9. Nutrition Management ¹	
a. Combined Food Operations	EIB
b. Patient Food Operations	EIA
c. Inpatient Clinical Nutrition Management	EIC
10. Inpatient Care Administration	EJA
11. Ambulatory Care Administration	EKA
12. TRICARE and/or Managed Care Administration	ELA
13. Central Sterile Supply and/or Materiel Service	
a. Central Sterile Supply	DEA
b. Central Materiel Service	DEB
14. Pharmacy	DAA
15. Pathology	
a. Clinical Pathology	DBA
b. Anatomical Pathology	DBB
c. Blood Bank	DBC
16. Radiology	
a. Diagnostic	DCA
b. Therapeutic	DCB
17. Special Procedures Services	
a. EKG	DDA
b. EEG	DDB
c. EMG	DDC
d. Pulmonary Function	DDD
e. Cardiac Catheterization	DDE

ACCOUNT

MEPRS CODE

18. Surgical Services	
a. Anesthesiology	DFA
b. Surgical Suite	DFB
c. Post Anesthesia Care Unit	DFC
19. Same-Day Services	
a. Same-Day Surgery or Ambulatory Procedure Visit	DGA
b. Hemodialysis	DGB
c. Hyperbaric Medicine	DGC
d. Peritoneal Dialysis	DGD
20. Intensive Care	
a. Medical ICU	DJA
b. Surgical ICU	DJB
c. Coronary Care Unit	DJC
d. Neonatal ICU	DJD
e. Pediatric ICU	DJE
21. Respiratory and/or Inhalation Therapy	DHA
22. Nuclear Medicine	DIA

¹ NOTE: These accounts shall be moved between the Depreciation and Command, Management, and Administration accounts when the services are provided by contract or by an installation support service (other than one manned by the MTF). If more than one account is moved, the relocated accounts must keep their relative alignment. In those instances when housekeeping is provided by both an in-house work force and by contract to the same reporting MTF, the subaccount expense for housekeeping contract shall be moved up in the alignment as provided for above. However, no portion of the contract expense shall be allocated to the in-house housekeeping account.

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CHAPTER 4

REPORTING REQUIREMENTS

A. INTRODUCTION

This chapter sets forth requirements for preparation and submission of the DoD Medical Expense and Performance Report (MEPR) by designated medical and dental reporting facilities of the DoD Components. The surgeons general, in their implementing documents, shall identify reporting facilities, reporting instructions and requirements, and reporting timeframes to meet the requirements of this chapter.

B. MEPR--REPORT PREPARATION

The MEPR is a monthly report consisting of two parts: the Medical Expense Report, Part 1, which provides expense data; and the Medical Performance Report, Part 2, which provides manpower utilization data. Each of these two parts contains seven sections: Inpatient Care, Ambulatory Care, Dental Care, Ancillary Services, Support Services, Special Programs, And Medical Readiness. Both the expense part and the manpower (performance) part provide data via each of the seven categories.

C. REPORTING REQUIREMENTS

1. Reporting Facilities

Each medical center, hospital, and dental center is required to prepare and submit a MEPR. Medical and dental clinics that are subordinate organizational entities to a reporting medical center, hospital, or dental center are not required to submit separate reports since their workload and expense statistics shall be aggregated into the parent reporting facility's expense and workload data. Each medical or dental clinic that is not a subordinate entity to a reporting activity shall submit an individual MEPR. Each Military Service shall provide a memo to the OASD(HA) when DMIS IDs change or bases close. Six months before closure, facilities may submit a request through Service Headquarters for consideration to terminate MEPR reporting requirements.

2. Reporting Frequency

A monthly automated MEPRS/EAS III DoD data file shall be forwarded by each reporting facility to OASD(HA) within 45 days of the end of the reported month. When changes to data previously included in a MEPR result in a change to the data for a prior period's MEPR, those changes shall be reported to OASD(HA).

3. Reporting Reconciliation

The MEPR expense portion shall be reconcilable to official records and subject to audit. Records shall be maintained by the Military Departments according to National Archives approved records disposition schedules. This includes a detailed MEPR, Parts I and II, the Computation Summary and their backup documents (SASs, DESSs).

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CHAPTER 5

MEPRS ISSUE PROCESS

A. INTRODUCTION

Both the MEPRS Manual and EAS III software are subject to changes, refinements, and clarifications over time. A formal issues process is intended to ensure uniformity of interpretation and application by the MTFs, Services, and OASD(HA). Health Affairs encourages the submission of issues which contain suggestions for new business processes or software changes.

B. ISSUE IDENTIFICATION

1. Changes

This type of issue involves recommendations for changes to the Manual or software based on operational experience. All issues falling into this category shall be forwarded via respective Military Service command chains to the OASD(HA) for resolution and possible incorporation. For system changes, the SCR/SIR shall be submitted to the MEPRS program manager for review by the working group. All approved SCRs/SIRs will then be submitted to Defense Medical Information Management (DMIM) or the office providing support for the applicable computer system.

2. Interpretations

This type of issue refers to questions about interpretation of requirements and applications as set forth in the manual or in the Military Services' supplemental documents. Issues falling into this category may be forwarded to the OASD(HA) for resolution, but can usually be resolved at the headquarters level of the respective Military Service. Information copies of such interpretive resolutions shall be forwarded to OASD(HA).

3. Administrative/Other

This type of issue refers to questions about the administration of the system and possible interfaces with other systems, integration of this system and other data requirements, and various other subjects not directly related to system procedures and methodologies. Issues of this kind are normally resolved within the respective Military Service command chains.

C. ISSUE RESOLUTION

The issue resolution should be accomplished at the lowest level possible depending on the impact of the issue or topic. Full consideration must be given to the conclusion in terms of its possible or probable consequences at other MTFs or Military Departments.

D. RECORDING THE ISSUE

The attached format shall be used to record issues that have been identified for purposes of uniformity, monitoring, and subsequent auditing. In addition, a SIR/SCR form shall be completed for system changes. The data elements on the form and their definitions are as follows:

1. DoD Issue #. A unique number that is assigned by OASD(HA) for purposes of reference and control for all issues submitted for resolution and possible inclusion in the instruction or existing software. It will consist

of the year and sequence in which the issue is submitted (e.g., 95001, 95002, etc.)

2. Service Issue #. A unique number that is assigned by the respective Service headquarters for purposes of reference and control.

3. Command (MTF). State which facility or command submitted the issue.

4. Sponsor of Issue. The Service headquarters.

5. Date of Issue. The date the issue was originally submitted.

6. Issue/Topic. The title of the issue or topic.

7. Deadline for the Decision/Implementation. State a reasonable target date for a decision and implementation.

8. Background. Provide a brief history of the issue/topic so the approval authority will understand the issue. Include what has been done in the past, what has occurred to cause this to be an issue, the impact if not approved, and who the issue affects; i.e., facility, Service, or more than one Service.

9. Recommendation. Explain the solution recommended. Include why it is the best solution.

10. Other Alternatives Explored. Provide a brief summary of other alternatives that were explored and why they were not feasible.

11. Recommendation of the Services. The Service representative must check the appropriate block and sign the form.

12. Final Resolution. HA, as the approving authority, will state the final resolution and any necessary action; i.e., software changes, etc.

13. HA Approval/Date. Signed and dated by the HA approval authority.

E. ISSUE APPROVAL FORMAT

DOD ISSUE #: _____

SERVICE ISSUE #: _____ Sponsor of Issue: _____

Command(MTF): _____ Date of Issue: _____

Issue/Topic: (One sentence title of the issue or topic)

Deadline for Decision/Implementation: (What is the optimum time frame for making a decision and what is a reasonable implementation date?)

Background: (Provide a brief history of the issue/topic. What has been done in the past? What precipitated this recommendation for a policy decision? If this issue is not approved, how will it impact the sponsoring activity/service? Is this an issue that affects more than one activity or more than one service? Provide other supporting information which clarifies the issue.)

Recommendation: (Briefly explain the recommendation. Provide some detail as to how the solution would be implemented and why it is the best solution.)

Other Alternatives Explored: (Provide a brief summary of the various alternatives that were explored, before arriving at the recommended solution. Provide short descriptions of the principal feasible alternatives.)

Approval:

	<u>APPROVE</u>	<u>DISAPPROVE</u>	<u>SIGNATURE AND DATE</u>
Army	_____	_____	_____
Navy	_____	_____	_____
Air Force	_____	_____	_____

Rationale/Comments: (Provide the rationale for disapproval and any contingencies for approval.)

Final Resolution: _____

HA Approval: _____ Date: _____

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APPENDIX A

GLOSSARY

1. ACCOUNTING ENTITY. A subdivision of an agency (or organization) for which a separate, complete system of accounts is maintained. The separate complete system of accounts shall include:

a. The balances of appropriations (fund resources).

b. Such balances, not part of appropriation balances, for which the accounting entity is administratively held accountable (assets and liabilities). Asset and liability balances imply determining the results of operations and the operating expense accounts.

2. ACCRUAL BASIS OF ACCOUNTING. Consists of recognizing in the books and records of account the significant and accountable aspects of financial transactions or events as they occur. To provide the necessary completeness, accuracy, and meaningfulness in accounting data, a full accrual basis of accounting is required. Under this basis, the accounting system provides a current systematic record of changes in assets, liabilities, and sources of funds growing out of the incurrence of obligations, expenditures, costs, and expenses; the earning of revenues; the receipt and disbursement of cash; and other financial transactions. Operating expenses are accounted for in the fiscal period during which the benefits are received. Income from services rendered to customers is recorded in the fiscal period reimbursable expenses are incurred. This basis of accounting provides more information than the cash basis alone, under which financial transactions are recorded in the accounts only when cash is received or disbursed. It also provides more information than the obligation basis alone, under which financial transactions involving use of funds are recorded in the accounts primarily when obligations are incurred. The accrual basis of accounting can contribute materially to effective financial control over resources and costs of operations and is essential to the development of adequate cost information.

3. ADJUSTMENT. The process of adding, subtracting, or otherwise modifying MTF-incurred expenses into an array or format that reflects MEPRS recognized expenses and statistics.

4. ADMISSION. The act of placing an individual under treatment or observation in a medical center or a hospital. The day of admission is the day on which the medical center or hospital makes a formal acceptance (assignment of a register number) of the patient who is to be provided with room, board, and continuous nursing care in an area of the hospital where patients normally stay at least overnight. If both an admission and a discharge occur on the same day, then that day is considered as a day of admission and shall be counted as one occupied-bed day. While the admission of a newborn is deemed to occur at the time of birth, these livebirths are reported separately and excluded from the admission data. Admissions data include: direct admissions, direct admissions from the emergency room, and transfer-in patients from other MTFs; but exclude: absent-sick patients, carded for record (CRO) only cases, and transient patients.

5. AEROMEDICAL STAGING FACILITIES. Medical facilities having aeromedical staging beds, located on or in the vicinity of an emplaning or deplaning air base or air strip that provide reception, administration, processing, ground transportation, feeding and limited medical care for patients entering or leaving an aeromedical evacuation system. Transient patient workload reported as the number of patients processed by staging facilities.

6. AMBULATORY CARE. The examination, diagnosis, treatment, and proper disposition of all categories of eligible inpatients and outpatients presenting themselves to the various ambulatory care specialty and/or subspecialty clinics.

7. AMBULATORY CARE CLINIC. An entity or unit of a MTF that is organized and staffed to provide medical treatment in a particular specialty and/or subspecialty; and holds regular hours (at least 16 hours per month) in a designated place. A jointly operated clinic is a clinic space that is shared by two or more clinics during the reporting period (See "mixed ward" or "clinic definition").

8. AMBULATORY PROCEDURE VISIT (APV). An Ambulatory Procedure Visit refers to immediate (day of procedure) pre-procedure and immediate post-procedure care in an ambulatory setting. Care is required in the facility for less than 24 hours. Facilities may set their own lower limits. The nature of the procedure and the medical status of the patient using the ambulatory care units combine for a requirement for short term care (but not inpatient care) which is more appropriately rendered in a specialized area (such as an Ambulatory Procedure Unit or extended care area rather than in an outpatient clinic). All types of anesthesia may be used by appropriately privileged providers. When possible, anesthetics should be chosen to expedite patient discharge. This category is appropriate for all types of patients (obstetrical, surgical, and non-surgical) who by virtue of the procedure or anesthesia require post procedure care, observation, or recovery.

Freestanding ambulatory procedure units (not attached to an MTF with full inpatient services) will establish contingency transfer and transportation arrangements in accordance with current national, specialty, and local standards of care and practice. These arrangements shall be in writing with a nearby facility capable of treating complications requiring hospitalization or further intervention.

For procedures requiring post procedure observation or recovery, a responsible non-medical attendant should accompany the patient from the ambulatory procedure unit. MTFs shall develop criteria which require an attendant to be available at the patient's quarters to assist with planned or unplanned medical follow-up.

The performance factor is minutes of service and is counted from the time the patient is logged into the unit and/or service until the patient is logged out. The total minutes of service are multiplied by the number of personnel. Refer to DoD Instruction 6025.8 (reference (c)) for guidance.

9. ANCILLARY SERVICES. Those services (functions) that participate in the care of patients principally by assisting and augmenting the talents of attending physicians and dentists in diagnosing and treating human ills. Ancillary services generally do not have primary responsibility for the clinical management of patients.

10. ANESTHESIA MINUTES OF SERVICE. The elapsed time during any procedure involving an anesthesiologist and/or anesthetist multiplied by the number of anesthesiologists and/or anesthetists, including residents and student nurse anesthetists (when replacing a person trained in anesthesia) participating in the procedure. Elapsed time is the difference between starting time and ending time defined as follows:

a. Starting time is the time when the anesthesiologist or anesthetist assumes the responsibility for anesthesia service in the room in which the procedure is to be performed.

b. Ending time is the point of time when the anesthesiologist or the anesthetist relinquishes responsibility for the anesthesia service in the room in which the procedure was performed.

11. ASSIGNED FTEs: Assigned FTEs are those personnel who are on the facility's manning and/or staffing document.

12. ASSIGNMENT FACTOR. The workload ratio used to distribute costs from one work center to two or more other work centers. The assignment factor quantifies the amount of cost reassigned from the intermediate to the final operating expense accounts.

13 AVAILABLE HOURS. Those hours for which pay is earned (regular, overtime, and holiday), which are made available by the presence of an assigned or attached, detailed, borrowed, contracted or volunteer individual for the performance of work center functions, but are exclusive of the following:

a. Authorized or unauthorized absence, AWOL, annual leave, sick leave, or compensatory time.

b. On-call duty, loaned labor, or TDY and/or TAD. On-call performed outside of the MTF is nonreportable time.

NOTE: A "loaned" individual is unavailable to his or her primary work center, but is available to the borrowing work center.

c. Some types of training such as security briefings, human relations-type training, and other training not separately identified in this Manual.

d. Civilian "Holiday."

14. AVAILABLE TIME. Those hours worked or expended in support of the healthcare mission.

15. AVERAGE DAILY PATIENT LOAD (ADPL). Average number of inpatients in the hospital and receiving care each day during a reported period. Included are patients on pass or liberty not in excess of 72 hours and patients admitted and discharged on the same day. Excluded are newborns, patients on convalescent leave, and patients authorized to subsist out. ADPL is calculated by dividing the number of occupied-bed days during the period by the total number of days in the reported period.

16. AVERAGE LENGTH OF STAY. Average stay counted by days of all or a class of inpatients discharged over a given period, calculated by dividing the number of inpatient days by the number of dispositions. Transfers and deaths are not included.

17. BASIS OF VALUATION. Amounts recorded as obligations and accrued expenditures and revenues in accordance with DoD 7220.9-M (reference (g)), and used in recording assets, liabilities, and operating results. Except for materiel in stock funds and in industrial fund inventories that are revalued at current catalogue prices, no revaluation adjustments are made in the accounts maintained by DoD accounting entities. Donated assets are recorded at fair market value, estimated to equal original acquisition costs less accumulated depreciation at the time of acquisition.

18. BASSINET DAY. A day spent in the newborn nursery by a healthy infant at the census taking hour (normally midnight). This excludes days spent by infants in equipment referred to as a bassinet on any pediatric nursing unit, pediatric intensive care unit, or other nursing unit.

19. BORROWED LABOR. That quantity of productive work or service provided to the MTF by personnel other than staff and student personnel normally carried on the staffing (manpower) documents of the facility receiving the benefit of the labor. Patient personnel are excluded from this definition. The work or services provided are in positions and/or assignments that would be customarily filled by full-time staff personnel and are performed on a regularly scheduled basis in satisfaction of a continuing need. Accounting for such labor shall comply with the following procedures:

a. Directly assign the cost of borrowed labor, using standard rates tables in the case of military personnel to the work center where the personnel are rendering services. Additionally, record FTEs to the work center receiving services.

b. Do not include in this category the expenses for the services of such persons as Red Cross volunteers, youth volunteer groups, patients, prisoners, and service clubs. Do account for the time.

c. Staff temporarily loaned or detailed to other than their primary work center are accounted for the same as for borrowed or loaned labor, but are not formally classified as such.

20. CARDED FOR RECORD ONLY (CRO). Special cases involving an administrative admission and requiring the assignment of a register number. These are indicated by an XXX admission type in the Composite Health Care System (CHCS) and do not accrue occupied bed days.

21. CLINIC. A free standing medical treatment facility primarily intended and appropriately staffed and equipped to provide emergency treatment and ambulatory services. A clinic is also intended to perform certain nontherapeutic activities related to the health of the personnel served, such as physical examinations, immunizations, medical administration, and preventive medicine services necessary to support a primary military mission. A clinic may be equipped with beds for observation of patients awaiting transfer to a hospital, post-anesthesia care unit beds for same day surgery patients, and for the care of cases which cannot be cared for on an outpatient status, but which do not require hospitalization. Such beds shall not be considered in calculating occupied-bed days by MTFs.

22. CLINICIAN. A "clinician" is defined as a physician or dentist practitioner normally having admitting privileges and primary responsibility for care of inpatients. Intern and resident physicians and dentists are considered to be clinicians only for the purposes of meeting the requirements of this Manual and NOT for the purposes of JCAHO accreditation, credentialing, etc. A physician or dentist assigned to and/or working at a clinic with no inpatient capability will still be considered a clinician on the premise that if assigned to a hospital, he or she would have admitting privileges. For manpower purposes, all physicians and dentists are considered clinicians. For expense purposes, clinician salary expenses are processed in a manner that will align inpatient expenses to permit comparison between civilian facility and military facility inpatient care costs. Salary expenses to be accounted for separately will be for those clinicians whose services are normally provided in the civilian sector by clinicians not employed by the hospital and who bill the patient directly.

23. COMPLETE PHYSICAL EXAMINATION. A total record of the number of persons given complete physical examinations (except flight physical examinations, which are counted separately). Annual, enlistment, reenlistment, appointment, promotion, retirement, and periodic temporary disability retired list (TDRL) evaluations are examples of complete physical examinations. Visits made to

various clinics incident to the physical examination are counted as visits in addition to this selective reporting.

24. COMPOSITE LAB VALUE (CLV). A weighted time factor for dental laboratory procedures.

25. COMPOSITE TIME VALUE (CTV). A weighted time factor for clinical dental procedures.

26. CONSTRUCTION. The erection, installation, or assembly of a new facility; the addition, expansion, extension, alteration, conversion, or replacement of an existing facility; or the relocation of a facility from one activity or site to another activity or site. It includes equipment installed in (real property installed equipment) and made a part of such facilities, related site preparation, excavation, filling, and landscaping, or other land improvements.

27. CONTINUING EDUCATION. Officers, equivalent civilians, and selected enlisted personnel working in a medical specialty have a responsibility to maintain their knowledge within their professional discipline. Often this responsibility has been codified into a professional requirement either by nationally recognized certifying associations and/or boards, State licensure bodies, or Military medical departments. This type of training requirement has become known as continuing education. The salary expenses of military and civilian personnel meeting these requirements shall be included.

28. CONTRACT PERSONNEL. Those personnel who are employed and paid under a contract. These individuals are not Federal, nonappropriated fund, or military employees. Only the contract person's time is credited to the work center, not their salary expenses.

29. CONVALESCENT LEAVE. An authorized leave status granted to active duty Uniformed Service members while under medical or dental care that is a part of the care and treatment prescribed for a member's recuperation or convalescence. These days are not counted as occupied-bed days but are counted as sick days, when the convalescent leave occurs before the disposition of the patient. Convalescent leave occurring after disposition of the patient while enroute to a new command or convalescent leave granted by a line commander after patient discharge from the hospital is not counted as occupied-bed days or sick days.

30. COST ASSIGNMENT. The distribution or transfer of an item of cost or a group of items of cost (an indirect cost pool) to one or more work centers. The term includes both direct assignment (based on specific identification) of cost and the proration (based on beneficial relationship) of cost from an indirect cost pool. (Cost allocation is a synonym for cost assignment, but is avoided because of the special uses of the word "allocation" in DoD accounting. "Cost distribution" is also often used as a synonym for cost assignment. The preferred use is as "proration" of costs from an indirect cost pool.)

31. COST FINDING. A process of determining costs by sample or study rather than by detailed transaction recording in the cost accounts. Cost assignment used for determining the expenses of the final operating expense accounts is not the same as cost finding.

32. COST POOL. When work centers share physical space, personnel, and/or supplies, a common account to collect direct or indirect operating expenses is established. For example, the Pediatric Clinic and Well Baby Clinic share supplies from the same supply closet. Since each clinic's use of supplies from the closet cannot be determined, a cost pool must be established. These expenses are reassigned to work center accounts and ultimately to final

operating expense accounts. Refer to Service specific guidance on cost pools. (See Indirect Cost Pool.)

33. COST OF SUPPLIES EXPENSED. Total costs of items classified as "Supplies" in the work center.

34. DAY-TO-DAY PROFICIENCY TRAINING. The third type of training requirement is the day-to-day proficiency training conducted to impart knowledge and improve technical skills, which will increase the efficiency and effectiveness of workers. This would include in-service, safety, security, and on-the-job training. This type of training is not always performed within the medical facility. Often short courses are sponsored by Military Departments and civilian associations, which do not qualify under the definition of continuing education. Conferences, conventions, and factory-conducted repair and operator courses fall into this category. The salary expenses of military and civilian personnel undergoing this type of training, wherever conducted, shall be charged to their primary work center and distributed as if they had not been engaged in training. Any locally funded travel, per diem, incidental expenses, and registration fees incurred in support of this training, as well as any personnel and non-personnel expenses of staff authorizations for conducting and directing this training, shall be charged to the work center of primary assignment.

35. DEATH. The irreversible loss of life, which is indicated by decapitation, rigor-mortis, established dependent lividity, and/or the demonstration of cardiovascular unresponsiveness to acceptable resuscitative techniques. Includes those dead on arrival (DOA) at the hospital, those dying in the emergency room, and those dying while inpatients at the hospital.

36. DELIVERIES. A delivery is the act of delivering a liveborn infant or dead fetus (and placenta) by manual, instrumental, or surgical means. Deliveries include:

- a. Stillbirths (stillborns), which are considered as a delivery
- b. Multiple births, which are counted as one delivery
- c. Cesarean sections, which are counted as a delivery only when performed in the delivery room.

37. DENTAL CLINIC. A dental healthcare facility appropriately staffed and equipped to provide outpatient dental healthcare that may include a wide range of specialized and consultative support. Postgraduate education in the arts and sciences of dentistry may be conducted in this facility based upon the requirements of each Service.

38. DEPRECIATION. The decrease in the service potential of property as a result of wear, deterioration, or obsolescence, and the subsequent allowance made for the process in the accounting records of the activity. The American Institute of CPAs states: "Generally accepted accounting principles require that this cost be spread over the expected useful life... in such a way as to allocate it as equitably as possible to the periods during which services are obtained from the use.... This procedure is known as depreciation accounting, a system of accounting which aims to distribute the cost or other basic value of tangible capital assets, less salvage (if any), over the estimated useful life of the unit (which may be a group of assets) in a systematic and rational manner. It is a process of allocation, not of valuation." Depreciation is applied to equipment above the dollar threshold established by the Under Secretary of Defense (Comptroller). Contact Service Headquarters for the current threshold amount.

39. DEPRECIATION, METHOD OF. The method to be used in computing depreciation of depreciable assets is based on an 8-year moving average of the acquisition cost. The acquisition cost is determined by using the procedures in DoD 7000.14-R, Volume 2B (reference (h)). The only depreciation expense to be used by the MTFs shall be provided to them by the Military Services. Initial outfitting equipment shall not be depreciated. The Military Services shall provide depreciation expenses to the MTFs using the following guidelines:

- a. Only modernization and replacement investment equipment will be depreciated.
- b. Salvage value is considered to be zero.
- c. Postacquisition investment cost adjustments shall not be considered.
- d. Depreciation expensing for equipment that is surveyed as a result of destruction, theft, or other loss before 8 years shall cease to be expensed in the years following the survey action.
- e. Reciprocal acquisition cost adjustments shall be made for transfers of equipment between MTFs.
- f. Four categories of depreciation expenses shall be established:
 - (1) Dental care.
 - (2) All other in support of inpatient care, ambulatory care, ancillary services, and support services.
 - (3) Support of special programs.
 - (4) Readiness programs.
- g. At the end of each FY, the cost of the acquisitions (based on the time of entry into the official property documents) for that year are added to the category totals, and the oldest year's category totals are subtracted along with the cost of equipment that has been surveyed due to loss, theft, mysterious disappearance, or destruction. The new total for each category is divided by eight and the results furnished to the MTFs for inclusion in the cost assignment methodologies as the current FY's depreciation expense.

40. DIRECT CARE PARAPROFESSIONAL. Individuals, who are skilled to provide technical assistance or follow-up to direct patient care (e.g., licensed practical nurses, vocational nurses, medical specialists, x-ray specialists, dental lab specialists, dental hygienists, and medical technicians).

41. DIRECT CARE PROFESSIONAL. Individuals, other than clinicians, licensed or certified to deliver healthcare. They consult with other healthcare professionals to assess, plan, and/or implement an effective treatment program (i.e., physical and occupational therapists, podiatrists, psychologists, social workers, physician assistants, and advanced practice nurses who are privileged).

42. DIRECT OPERATING EXPENSE. An expense identified specifically with a particular work center.

43. DISPOSITION. The removal of a patient from the census of a medical center or a hospital by reason of discharge to duty, to home, transfer to another medical facility, death, or other termination of inpatient care. The day of discharge is the day on which the medical center or hospital formally terminates the period of inpatient hospitalization.

44. EXPANDED BED CAPACITY. Space for patients' beds. It is measured by the number of beds that can be set up in wards or rooms designed for patients' beds, spacing beds on 6-foot centers (approximately 72 square feet per bed). Former ward or room space, which has been disposed of or has been so altered that it cannot be readily reconverted to ward or room space, is not included in computing bed capacities. Space for beds used only in connection with examination or brief treatment periods, such as in examining rooms or in the physiotherapy department, is not included in this figure. Nursery space is not included in the bed capacity, but is accounted for separately in terms of the number of bassinets it accommodates. This definition refers only to space and excludes equipment and staff capability.
45. EXPENSE ASSIGNMENT SYSTEM (EAS). A standard automated data processing capability used by the Military Departments for the calculations required to produce the Medical Expense and Performance Reports. Additional reports are produced during the processing cycle, such as edit listings and various displays of the results of required computations and distributions.
46. FACILITY. A separate individual building, structure, utility system, or other item or real property improvement, each item of which is subject to separate reporting and recording, under the DoD Real Property Inventory. See DoD Instruction 4165.14, reference (i).
47. FETAL DEATH. Death before the complete expulsion or extraction from the mother of a product of human conception, fetus and placenta, of 20 weeks, or more, gestation or fetal weight of 500 grams, or more. The death is indicated by the fact that after such expulsion or extraction, the fetus does not breathe or show any other evidence of life such as beating of the heart, pulsation of the umbilical cord, or definite movement of voluntary muscles.
48. FINAL OPERATING EXPENSE ACCOUNT. The final expense accumulation point in the system. All inpatient care, ambulatory care, dental care, and special programs accounts are final operating expense accounts.
49. FIXED MEDICAL TREATMENT FACILITIES (MTFs). An established land-based medical center, hospital, clinic, or other facility that provides medical, surgical, or dental care, and that does not fall within the definition of nonfixed MTF.
50. FREE RECEIPTS. See definition for Reimbursable.
51. FULL-TIME EQUIVALENT (FTE) WORK-MONTH. The amount of labor available to a MTF work center that would be available if one person had worked for 1 month in that work center. The conversion factor is: total actual hours worked divided by 168 equals one FTE.
52. GRADUATE MEDICAL EDUCATION (GME). Full-time, structured, medically related training, accredited by a national body (e.g., the Accreditation Council for Graduate Medical Education), approved by the commissioner of education, and obtained after receipt of the appropriate doctoral degree.
53. HEALTH AND MEDICAL SERVICES. All professional, technical, and related functions performed by the three Military Medical Departments such as general and special medical treatment, dental care including prosthetic laboratory service, nursing care, veterinary service, medical laboratory service, patient evacuation, preventive medicine (including physical examinations), dietetics, education, training, and reporting procedures.
54. HEALTH PROMOTION. Any combination of health information, education, diagnostic screening, and healthcare interventions designed to facilitate

behavioral alteration that shall improve or protect health. It includes those activities intended to influence and support individual lifestyle modification and self-care.

55. HEALTH CARE PROFESSIONAL. Individual who has received special training or education in a health-related field. This may include administration, direct provision of patient care, or ancillary services. Such a professional may be licensed, certified, or registered by a government agency or professional organization to provide specific health services in that field as an independent practitioner or employee of a health care facility.

56. HOSPITAL. A health treatment facility capable of providing definitive inpatient care. It is staffed and equipped to provide diagnostic and therapeutic services in the fields of general medicine and surgery, preventive medicine services, and has the supporting facilities to perform its assigned mission and functions. A hospital may, in addition, discharge the functions of a clinic.

57. HOURS OR MINUTES OF SERVICE AND/OR TREATMENT. The elapsed time between the time of commencement of service and/or treatment to the time of termination of service and/or treatment and defined, as follows:

a. Starting time is the time when the physician, nonphysician healthcare provider, or other responsible individual assumes control of the activity, function, or procedure to be performed.

b. Ending time is the time when the physician, nonphysician healthcare provider, or other responsible individual relinquishes control of the activity, function, or procedure.

c. Measurement of such activity, function, or procedure (examples: hemodialysis, biomedical equipment repair, surgical procedure) permits the accurate recording and subsequent assignment of operating expenses.

58. HOUSEKEEPING SQUARE FEET. To determine this statistic, the number of square feet in each department and/or service and/or division of the healthcare facility that are cleaned under housekeeping services should be determined. Floor area measurements should be taken from the center of walls to the center of adjoining corridors if a hallway services more than one department. Stairwells, elevators, and commonly used (lobbies) should be charged to the appropriate housekeeping account. Hallways, waiting rooms, and other areas serving only one department should be included in that department. The effect of measuring only cleaned space will allocate the space (commonly used areas) among the departments in the ratio of space cleaned. When changes in assigned areas have been made during the year as the result of new construction, departmental relocation, expansion, or curtailment of service or changes in housekeeping requirements, sufficient data should be maintained to allow for the development of "weighted" areas for the fractional part of the year.

59. IMMUNIZATION PROCEDURE. Count each injection or "dose" of an immunizing substance or screening test as an immunization whether or not it completes a series. Count as only one immunization a double or triple immunization given in a single injection; e.g., DPT or influenza. Count as one procedure screening test and associated followup.

60. INACTIVE BASSINET. A bed designed for the care of an infant ready in all respects except for the availability of supporting medical staff; that is, space and equipment have been provided, but the bassinet is not staffed to operate under normal circumstances. The bassinet need not necessarily be set up.

61. INACTIVE BED. A bed that is ready in all respects except for the availability of supporting medical staff for the care of a patient; that is, space and equipment have been provided, but the bed is not staffed to operate under normal circumstances. The bed need not necessarily be set up.

62. INDIRECT COST POOL. One or more intermediate operating expense accounts that collect indirect operating expenses for purposes of reassignment to work center accounts and ultimately to the final operating expense accounts. When work centers share physical space, personnel and/or supplies, a common account (cost pool) is established. For example, the Pediatric Clinic and Well Baby Clinic share supplies from the same supply closet. Since each clinic's use of supplies from the closet cannot be determined a cost pool must be established.

63. INDIRECT OPERATING EXPENSE. An expense identified with two or more work centers, but not identified specifically with any particular work center.

64. INDIVIDUALIZED EDUCATION PROGRAM (IEP). A written document defining specially designed instruction of a student with a disability, aged 3 to 21, inclusive. That document is developed in accordance with DoD Instruction 1342.12 (reference (j)).

65. INDIVIDUALIZED FAMILY SERVICE PLAN (IFSP). A written document for an infant or toddler, ages birth through 2, with a disability and the family of such infant or toddler that is based on a multidisciplinary assessment of the unique needs of the child and the concerns and priorities of the family. It also identifies the early intervention and other services appropriate to meet such needs, concerns, and priorities.

66. INITIAL OUTFITTING. Those costs for real property, equipment, and supplies necessary to make a newly constructed, expanded, extended, altered, added to, or converted medical or dental treatment facility complete and usable, provided the expansion, extension, alteration, addition, or conversion was financed by a military construction appropriation or as an urgent or 3-year amortized minor construction project (funded under 10 U.S.C. 2801-2813, reference (k)). Equipment and supplies necessary to make a facility complete and usable shall not be considered initial outfitting if the construction, expansion, extension, alteration, addition, or conversion is the result of a minor construction project, which did not meet either the "urgent" or "3-year amortized" criterion and was funded through the normal operations and maintenance appropriation.

67. INPATIENT. An individual, other than a transient patient, who is admitted (placed under treatment or observation) to a bed in a MTF that has authorized or designated beds for inpatient medical or dental care.

68. INPATIENT CARE. The examination, diagnosis, treatment, and prompt and proper disposition of inpatients appropriate to the specialty and/or subspecialty under which the patient is being cared.

69. INPATIENT VISIT. An inpatient visit shall be counted for the following situations:

a. Each time an inpatient is seen within the admitting MTF on a consultative basis in an outpatient clinic or in the physical examination and standards section for evaluation of profile changes.

b. Each time contact is made by clinic or specialty Service members (other than the healthcare provider from the treating clinic or specialty service) with patients on hospital units and/or wards, when such services are scheduled through the respective clinic or specialty service.

70. INTERMEDIATE OPERATING EXPENSE ACCOUNTS. An operating expense account that is further assigned to final operating expense accounts. Ancillary services and support services accounts are intermediate operating expense accounts.

71. INVESTMENT EQUIPMENT. That equipment meeting the following criteria:

a. Major end items of equipment. These are items of such importance to the operating readiness of operating units that they are subject to continuing, centralized, individual item management and asset control throughout all command and support levels, and through their active life, from acquisition through use until wearout and disposal. Typically, such items are long-lived in use, of high-dollar unit value, reparable, and the subject of a control report routinely submitted by the final user to the cognizant inventory manager.

b. Cost threshold. For accounting purposes, all assets with a unit cost greater than or equal to the DoD-established investment equipment threshold at the time of purchase and having an estimated service life of more than 2 years shall be considered investment equipment and depreciated.

72. LABOR AND DELIVERY SUITE MINUTES OF SERVICE. Same as Surgical Suite Minutes of Service.

73. LENGTH OF PATIENT STAY. The number of occupied-bed days accumulated from the date of admission to the date of disposition.

74. LIVE BIRTH. The complete expulsion or extraction from a mother of a product of conception, irrespective of the duration of the pregnancy, which, after such separation, breathes or shows any other evidence of life such as heartbeat, umbilical cord pulsation, or definite movement of voluntary muscles, whether or not the umbilical cord has been cut or the placenta is attached. Heartbeats are to be distinguished from transient cardiac contractions; respirations are to be distinguished from fleeting respiratory efforts or gasps.

75. LOANED LABOR. Includes those staff personnel whose services are temporarily made unavailable to the MTF because of emergency and contingency needs, or because of the necessity to provide temporary medical support to other facilities. (Examples: Individual is a member of a contingency group that is activated and called away in support of a disaster operation; or another MTF temporarily without the services of a staff specialist because of leave, illness, etc., and loaning facility must assign an interim replacement). The receiving activity shall comply with the provisions of "Borrowed Labor." The loaning activity reduces the direct personnel expenses of the borrowed labor in the work center to which normally charged.

76. MAINTENANCE. The recurring day-to-day, periodic, or scheduled work required to preserve or restore a facility to such condition that it may effectively be used for its designated purpose. It includes work undertaken to prevent damage to a facility, that otherwise would be more costly to restore.

77. MANPOWER AUTHORIZATION. The authority to staff a military or civilian space based on an official table of organization or unit manning and/or staffing document issued by a higher headquarters.

78. MANPOWER REQUIREMENT. Human resources needed to accomplish specified workloads of organization.

79. MEAL DAY

a. Patient Meal Days equal Occupied Bed Days minus Bassinet Days plus Same Day Surgery(SDS) and/or Ambulatory Procedure Visit(APV) meal days plus Remain Over Night (RON) and/or Transient patient meal days plus Cooked Therapeutic In-Flight Meal (CTIM) meal days and the meal days for Emergency Room patients and labor deck patients. Inpatients eating in the dining room are counted under occupied bed days.

b. A meal day is a value in which the number of meals is weighted by a predetermined percentage to balance the cost and attendance variance between meals. Meal days are calculated by multiplying the number of breakfast, lunch, and dinner meals served to SDS/APV patients, RON and/or transient patients, emergency patients, labor deck patients or non-patients by the meal day factor percentages of 20% for breakfast, 40% for lunch, and 40% for dinner. CTIMs are calculated by the meal day factor percentage of 80% for any meals prepared. The following is an example:

<u>Type Patient</u>	<u>MEPRS Code</u>	<u>Meal Factor</u>	<u>Number of Meal Days</u>
Inpatient	AAA	20 OBDs	20.0
	AAB	10 OBDs	10.0
	AAF	15 OBDs	15.0
SDS/APV	BAA	5 Breakfasts x .2	1.0
SDS/APV	BAB	5 Lunches x .4	2.0
CTIM	FEF	2 CTIMs X .8	1.6
RON	FEC	4 Dinners x .4	1.6
ER Patient	BIA	1 Dinner x .4	.4
Total Patient Meal Days			51.6

c. Total Meal Days equal total patient meal days plus total non-patient (dining room) meal days.

80. MEDICAL CENTER. A large hospital, which has been so designated and appropriately staffed and equipped to provide a broad range of healthcare services, serves as a referral center with specialized and consultative support for medical facilities within the geographic area of responsibility. Conducts, as a minimum, a surgical graduate medical education program.

81. MEDICAL TREATMENT FACILITY (FIXED). An established land-based medical center, hospital, clinic or other facility that provides medical, surgical, or dental care and that does not fall within the definition of nonfixed medical treatment facility.

82. MEDICAL TREATMENT FACILITY (NONFIXED). Medical facilities for field service, such as aid stations, clearing stations, and division, field and force combat support and evacuation hospitals; designated functional flights; medical facilities afloat, such as hospital ships and sick bays aboard ships; and tactical casualty staging facilities and medical advance base components contained within mobile type units.

83. MINOR PLANT EQUIPMENT. An item of plant equipment having a unit value of less than \$1,000, and other plant equipment, regardless of cost, when so designated by the Government.

84. MINUTES OF SERVICE AND/OR TREATMENT. Refer to Anesthesia Minutes of Service, Surgical Suite Minutes of Service, Post Anesthesia Care Unit Minutes of Service, and Same Day Surgery Program.

85. MIXED WARD OR CLINIC. A work center that is composed of more than one subspecialty account and where an indirect cost pool is usually established to collect appropriate expenses for subsequent distribution to the appropriate subaccounts. The expenses collected in the indirect cost pool will normally be distributed on the basis of each receiving account's ratio of work performed (occupied-bed days or visits) to the total work performed in the mixed ward or clinic.

86. MOBILIZATION. The process by which the Armed Forces, or part of them, are brought to a state of readiness for war or other national components as well as assembling and organizing personnel, supplies, and materiel. See Joint Pub 1-02 (reference (1)).

87. MODERNIZATION AND REPLACEMENT EQUIPMENT. That equipment required to replace worn out, uneconomically repairable, and/or obsolete equipment in medical and dental facilities; and equipment that is acquired as the result of new technology, wherein no existent equipment is replaced. This definition excludes:

- a. Equipment for initial outfitting.
- b. Real property installed equipment.
- c. Equipment held in the war readiness reserve.

88. NONAVAILABLE TIME. Those hours expended in support of activities unrelated to the healthcare mission. These activities include, but are not limited to, official leave, PCS processing, medical visits or treatments, change of quarters, parades, formations, details, and nonhealthcare related training.

89. NONFIXED MEDICAL TREATMENT FACILITIES (MTFs). These facilities are:

- a. Medical facilities for field service; such as, aid stations, clearing stations, and division, field, and force combat support and evacuation hospitals;
- b. Medical facilities afloat; such as, hospital ships and sick bays aboard ships;
- c. Tactical casualty staging facilities, and medical advance base components contained within mobile type units.

90. NONREIMBURSABLES. Sometimes referred to as free receipts, are defined as "goods, services, or equipment provided to an activity (MTF) and not financed from that activity's operating budget." Free receipts are recorded in the EC accounts when a base provides logistical services to a MTF free of charge. Nonreimbursables do not result in an issuance of a SF 1080 "Voucher for Transfer Between Appropriations or Funds," or other similar fund transfer document, by the providing activity nor in a decrease in available obligation authority of the receiver.

91. NONREPORTABLE TIME. Those hours not accounted for by a MTF of assignment because another facility has reporting responsibility or such hours are already excluded by the use of 168 hours as the standard work month used by

MEPRS, such as regularly scheduled days off, holidays not worked, meal and other breaks, etc.

92. NORMAL BED CAPACITY. Space for patients' beds measured in terms of beds that can be set up in wards or rooms designated for patients' beds and spaced approximately 100 to 120 square feet per bed. This definition refers only to space and excludes equipment and staff capability. For containment-type hospitals still in use, bed capacity may be measured in beds spaced on 8-foot centers. Former ward or room space, that has been disposed of or has been altered so that it cannot be readily reconverted to ward or room space is not included in computing bed capacities. Space for beds used only in connection with examination or brief treatment periods, such as that in examining rooms or in the physiotherapy department, is not included in this figure. Nursery space is not included in the bed capacity, but is accounted for separately in terms of the number of bassinets it accommodates.

93. OBLIGATION. Any act that legally binds the U.S. Government to make a payment. An obligation is a legal reservation of funds and is properly recordable only when supported by documentary evidence.

94. OCCASION OF SERVICE. A specific act or service involved in the medical care of a patient, that does not require the assessment of the patient's condition nor the exercising of independent judgment as to the patient's care, such as a technician drawing blood, taking an x-ray, or administering an immunization.

95. OCCUPATIONAL MEDICAL EXAMINATION. Medical examinations conducted for civilian employees, that are prescribed by regulation, directive, or law. Occupational medical examinations include periodic medical examinations, tests, and services including screening examinations for occupational hazards; and preemployment, termination, enlistment, reenlistment, and separation medical examinations conducted in occupational medical clinics.

96. OCCUPIED-BED DAYS. A day in which a patient occupies a bed at the census-taking hour (normally midnight). The following are counted as occupied-bed days:

- a. Newborn infant days, while occupying a bassinet lacking the presence of the mother as an inpatient.
- b. Days in the labor or delivery room.
- c. Additionally, an occupied-bed day is credited whenever a patient is admitted and discharged on the same day.

When the patient occupies a bed in more than one inpatient care area in one day, the inpatient (occupied-bed day) shall be counted only in the inpatient care area in which the patient is located at the census-taking hour. This definition excludes days during which the inpatient is subsisting out, on convalescent leave, on authorized or unauthorized leave, or in a transient status. NOTE: Military patients not requiring inpatient care, but assigned to a bed for administrative or other nonmedical reasons, shall not be counted as an occupied-bed day.

97. OPERATING BASSINET. A bed designed for the care of an infant that is currently set up in the newborn nursery and ready in all respects for use. It must include support space, equipment, and staff to operate under normal circumstances. Excluded are infant transporters.

98. OPERATING BED. A bed that is currently set up and ready in all respects for the care of a patient. It must include supporting space, equipment, and

staff to operate under normal conditions. Excluded are transient patients' beds, incubators, bassinets, labor beds, and recovery beds.

99. OPERATING EXPENSES. The value, measured in dollars, of the transactions and events of work centers. Each work center accumulates operating expenses with a specific definition provided for the function(s) included in each operating expense account. Operating expenses may be "final" or "intermediate," depending on whether or not the account is the final expense accumulation point (inpatient, ambulatory, dental, or special programs) in the system, or is further assigned (ancillary or support) to a final operating expense account. Operating expenses may also be classified as "direct" or "indirect."

100. OPERATING EXPENSE ACCOUNT. The record of transactions and events in monetary terms for the functions and activities (i.e., work center(s)) of a military medical facility. Each work center has an operating expense account, and a specific definition is provided for the function(s) covered by each operating expense account. A measure of workload performance is also specified for each operating expense account, where appropriate. Operating expense accounts are classified as "final" or "intermediate."

101. OPERATING ROOM MINUTES OF SERVICE. See Surgical Suite Minutes of Service.

102. OTHER PERSONNEL. This category of personnel includes: volunteers; Red Cross personnel; prisoners; service club personnel; Nonappropriated Fund Employees (NAF) utilized by veterinary activities; visiting students; and civilian students, residents, interns, or persons not enrolled in DoD training programs.

103. OUTPATIENT. An individual receiving health service for an actual or potential disease or injury that does not require admission to a MTF for inpatient care.

104. OUTPATIENT VISIT. A visit by an authorized patient to a separate, organized clinic or specialty service for examination, diagnosis, treatment, evaluation, consultation, counseling, medical advice; or is treated in his or her quarters; and a signed and dated entry is made in the patient's health record. Personnel excluded from this category are personnel in an inpatient status at the time of the visit.

105. PATIENT DIVE. A patient dive is recorded for each patient while in a compressed air chamber for treatment. A single chamber ride that includes several patients would be credited with a patient dive for each patient referred from another work center or account. Patient dive minutes of service is the total dive time (from start of compression to the completion of the dive) times the number of patients treated.

106. PATIENT MOVEMENT. Occurs each time an inpatient is transported from one MTF (civilian or military) to another MTF. For example: An inpatient is moved from USNH Yokosuka, Japan, to Walter Reed AMC, Washington, DC, with overnight stays at Tripler AMC, Hawaii, David Grant USAF Medical Center, Travis AFB, California - three patient movements have occurred.

107. PERFORMANCE FACTOR. A measure of work produced by a function; i.e., occupied bed days, visits, procedures, square footage, etc. When this factor is divided into the corresponding dollars associated with the work center, a cost per work load unit is developed that permits a meaningful comparison among the operating expense accounts of the facility.

108. PLANT EQUIPMENT. Personal property of a capital nature (consisting of machinery, equipment, vehicles, machine tools, accessory and auxiliary items, but excluding special tooling) used or capable of use in the manufacture of supplies or in the performance of services or for any administrative or general plant purpose. It excludes minor plant equipment.

109. PLANT PROPERTY. All real and personal property for which the medical facility has accountability and is defined to include all owned real property, and that realty that is not owned, but for which accountability is a responsibility. Also included is personal property of a capital nature. It does not include property of a capital nature held in a financial inventory account (such as WRM pre-positioned war reserve), nor does it include equipment designated as "minor plant equipment" (property with a unit cost for which the Service does not require individual in-use accounting). Plant property for management, financial, and technical control purposes includes:

- a. Land.
- b. Buildings, structures, and utilities.
- c. Plant Equipment (other than production equipment).
- d. Production equipment.

110. POUNDS OF LAUNDRY PROCESSED. Include the weight of linen after being processed and dried.

111. POST ANESTHESIA CARE UNIT MINUTES OF SERVICE. The period of time beginning when the patient enters the post anesthesia care unit, and ending when the patient leaves the post anesthesia care unit.

112. PRODUCTION EQUIPMENT. Those items of plant equipment located within a manufacturing, processing, assembling, or service establishment and used for cutting, abrading, grinding, shaping, forming, joining, measuring, testing, heating, or treating production materials or work-in-process. Only such items initially costing over \$1,000 each shall be considered to be production equipment, and those costing less shall be classified as "other plant equipment."

113. PURIFICATION. Purification is the process of reassigning expenses from one operating expense account (work center) to one or more other operating expense accounts (work centers) with the sole objective of recognizing the benefiting function or activity for which the work is performed. Purification during Step 2 in Chapter 3 shall not include any stepped-down expenses, whereas purification performed during Step 4 in Chapter 3 shall include stepped-down expense assignments. The purification process during Step 4 (after stepdown) would only allocate expenses to final operating expense accounts.

114. QUARTERS PATIENT. An active duty Uniformed Service member receiving medical or dental treatment for a disease or injury that is of such a nature that, on the basis of sound professional judgment, inpatient care is not required. The quarters patient is treated on an outpatient basis, and normally shall be returned to duty within a 72-hour period. The quarters patient is excused from duty past 2400 hours of the current day, while under medical or dental care, and is permitted to remain at home, in quarters, or in clinic observation beds. Quarters patients do not accrue occupied bed days.

115. RADIOLOGY RAW COUNT. The radiology raw count is the raw number of procedures performed. In CHCS, the raw count is referred to as Exam Count.

116. READINESS. The ability of forces, units, weapons systems, or equipment to deliver the outputs for which they were designed, including the ability to deploy and employ without unacceptable delays. See Joint Pub 1-02, reference (1)).
117. READINESS TRAINING. Training, that is unique to the medical mission of the Services because they operate with and in support of combat units. Examples would include maneuvers, field training, contingency training, local exercises, and CJCS conducted exercises. The salary expense of military and civilian personnel while away from the MTF as well as any locally funded travel, per diem, and incidental expenses shall be charged to the appropriate medical readiness account.
118. REAL PROPERTY INSTALLED EQUIPMENT. Equipment affixed and built into the facility as an integral part of the facility. See DoD 7000.14-R, Volume 2B (reference (h)) for guidance.
119. RECLASSIFICATION. That action required to identify and move expenses from one set of accounts to another set of accounts.
120. RECOVERY ROOM MINUTES OF SERVICE. See Post Anesthesia Care Unit Minutes of Service.
121. REGISTERED NURSE. All registered nurses except those who are being used as advanced nurses, such as practitioners, nurse anesthetists, and nurse midwives who are accounted for in the direct care professionals category. Licensed Practical nurses and vocational nurses are classified as direct care paraprofessionals, not registered nurses.
122. REIMBURSABLE. A reimbursable transaction occurs when one activity, known as the "provider," accomplishes work or provides goods or services to another activity or individual, known as the "receiver." In the process of accomplishing this work for the receiver, the provider generates an account receivable due from the receiving individual or activity and bills the receiver on a "Voucher for Transfers Between Appropriations and or Funds" (Standard Form 1080) or similar billing document. The account receivable is liquidated by the transfer of funds on the SF 1080 from the receiver to the provider.
123. REIMBURSABLE (FUNDED). A funded reimbursable transaction is recognized directly in the general ledger accounts of the provider and increases the obligation authority.
124. REIMBURSABLE AND/OR UNFUNDED. An unfunded reimbursable transaction results in an account receivable to an activity other than the provider of the services. Examples include charges for mortuary services and earnings from all categories of patients charged either the full or inter-agency reimbursement rate. These earnings are not recorded on the MTFs' ledgers and do not appear in MEPRS.
125. RELATIVE VALUE UNITS (RVUs). Relative values assigned to each Physicians' Current Procedural Terminology (CPT) code for services on the basis of the resources related to the procedure rather than simply on the basis of historical trends. The practical effect of RVUs lowers reimbursement for procedural services (e.g., cardiac surgery) and raises reimbursement for cognitive services (e.g., office visits).
126. REPAIR. The restoration of a facility to such condition that it may be used effectively for its designated purpose by overhaul, reprocessing, or replacement of constituent parts or materials that have deteriorated or have

been damaged by action of the elements or usage, and which may have not been corrected through maintenance.

127. REPORTABLE TIME. Total available and nonavailable hours.

128. SAME DAY SURGERY (SDS)/AMBULATORY PROCEDURE VISIT (APV). See definition for Ambulatory Procedure Visit.

129. SQUARE FEET. To determine this statistic, the number of square feet in each department and/or service and/or division of the healthcare facility should be determined either by a physical measurement of the facility or by a measurement from blueprints. Floor area measurements should be taken from the center of walls to the center of adjoining corridors if a hallway services more than one department. Exclude stairwells, elevators, other shafts, and idle area. Idle areas are those areas closed off or unused for a period of time. Hallways, waiting rooms, storage areas, serving only one department should be included in that department. Commonly used areas, such as lobbies, shall be divided equitably among the users of those areas. The effect of measuring only usable space will allocate the space (commonly used and idle area) among the departments in the ratio of space used. When changes in assigned areas have been made during the year as the result of new construction, departmental relocation, expansion, or curtailment of service, sufficient data should be maintained to allow for the development of "weighted" areas for the fractional part of the year.

130. STEPDOWN. The reassignment of expenses of intermediate operating expense accounts to the final operating expense accounts on the basis of data assignment factors, that measures the amount of services rendered by intermediate work centers to the other work centers. The hierarchy of accounts in the stepdown process is rigidly prescribed and shall not be deviated from or otherwise realigned.

131. STILL BIRTH. The delivery of a fetus, irrespective of its gestational age that after complete expulsion or extraction shows no evidence of life; i.e., no heart beats or respirations. Heart beats are to be distinguished from transient cardiac contractions. Respirations are to be distinguished from fleeting respiratory efforts or gasps.

132. SUBSISTING OUT. The nonleave status of an inpatient who is no longer assigned a bed. These days are not counted as occupied-bed days but are counted as sick days. Inpatients authorized to subsist out are not medically able to return to duty, but their continuing treatment does not require a bed assignment.

133. SURGICAL SUITE MINUTES OF SERVICE. The elapsed time of an operation performed in the surgical suite multiplied by the number of hospital personnel participating in each operation. Elapsed time is the difference between the starting time and the ending time, which is defined as follows:

- a. Starting time begins with the start of surgical suite preparation.
- b. Ending time is when clean-up of the surgical suite following an episode of surgery is complete.

Hospital personnel is meant to include only those personnel who are directly assigned to the surgical suite (surgeons, anesthesiologists, and nurse anesthetists are excluded from this work center). Student nurses and trainees, when replacing individuals in the surgical suite team, are to be included.

134. TRAINING AND CONTINUING EDUCATION OF NONSTUDENT PERSONNEL. Training of assigned nonstudent personnel of all ranks and specialties to improve and maintain proficiency in military and medical skills is a necessary cost to any military medical unit. This type of training can be subdivided into continuing education, readiness, and day-to-day proficiency training.

135. TRANSFER IN. The admission of an inpatient transferred from another MTF (civilian or military).

136. TRANSFER OUT. The discharge of an inpatient by transfer to another military MTF (civilian or military).

137. TRANSIENT PATIENT. A patient en route from one MTF to another MTF.

138. TRANSIENT PATIENT'S BED. A bed that a designated medical center or hospital operates for the care of a patient who is being moved between MTFs and who must stop over for a short period of time while enroute to his or her final destination.

139. TRAVEL EXPENSE ACCOUNTING. Travel expenses as used herein include the costs of transportation of people and authorized excess baggage; per diem; incidental fees such as taxi, automobile rental, locker fees, tolls; and registration fees. Locally funded travel expenses in connection with PCS orders shall be charged to the account "TDY and/or TAD enroute to PCS" in the "Special Programs" section.

Locally funded travel in connection with the Chairman of the Joint Chiefs of Staff and Service-directed and -coordinated exercises shall be charged to the appropriate "Readiness" account in the "Readiness" section. Locally funded travel in connection with escorts for dependents of deceased and/or missing military members; supervisors of welfare and morale activities; and appearance before boards and courts martial or as a member of a board or courts martial (other than as a patient for appearance before medical and physical evaluation boards) shall be charged to the "Military-Unique Medical Activities Not Elsewhere Classified" account in the "Readiness" section.

Locally funded travel of patients and attendants shall be charged to the account "Patient Movement Expenses" in the "Special Programs" section. Travel of temporarily retired military personnel is not to be charged to the medical facility; rather, it is a departmental personnel function and funding responsibility. Locally funded travel of personnel in support of the "Military and Civilian Guest Lecturer and Consultant Program" shall be charged to the account by that title in the "Special Programs" section.

Locally funded travel of staff personnel to conferences, seminars, conventions, meetings, and courses other than those which meet the definition of "continuing health education" will be charged to the work center to which the traveler is assigned. Locally funded travel in connection with flight surgeon's proficiency flying and accident prevention and investigation shall be charged to the appropriate "Medical Readiness" account in the "Readiness" section.

140. UNAUTHORIZED ABSENTEE PATIENT. One who is either in an unauthorized absentee status, in the case of active duty, or the nonactive duty patient who has left without permission.

141. USEFUL LIFE OF DEPRECIABLE ASSETS. The estimated useful life of a depreciable asset is its normal operating or service life in terms of utility to the MTF. Some factors to be considered in determining useful life include normal wear and tear, obsolescence due to normal economic and technological advances, climatic and other local conditions, and the provider's policy for

repairs and replacement. An estimate of 8 years shall be applied to all modernization and replacement investment equipment that is to be used in determining depreciation expense for MTFs.

142. VISIT. Healthcare characterized by the professional examination and/or evaluation of a patient and the delivery or prescription of a care regimen.

a. Visit Criteria. The three following criteria must be met before a visit can be counted:

(1) There must be interaction between an authorized patient and a healthcare provider.

(2) Independent judgment about the patient's care must be used, assessment of the patient's condition must be made, and any one or more of the following must be accomplished:

- (a) Examination
- (b) Diagnosis
- (c) Counseling
- (d) Treatment

(3) Documentation must be made in the patient's authorized record of medical treatment. Documentation must include at least the date, name of clinic, reason for visit, assessment of the patient, description of the interaction between the patient and the healthcare provider, disposition, and signature of the provider of care. (Repetitive clinic visits for prescribed treatment to specialty clinics; e.g., physical therapy and occupational therapy shall not require full documentation as stated above after the initial visit unless there is a change in the prescribed treatment. There must be final documentation upon completion of prescribed treatment.) In all instances, a clear and acceptable audit trail must be maintained.

b. Classification. Classification of a visit shall not be dependent upon:

(1) Professional level of the person providing the service (i.e., physician, nurse, physicians assistant, medical technician and/or corpsman, or medical specialist).

(2) Physical location of the patient.

(3) Technique or methods of providing healthcare service (such as, telephonic or direct patient contact), when the criteria in paragraph a., above, are met.

c. Types of Visits. The following types of visits are reportable when the criteria in paragraph a., above, are met:

(1) Inpatient Visit. An inpatient visit shall be counted for the following situations:

(a) Each time an inpatient is seen within the admitting MTF, on a consultative basis in an outpatient clinic, or in the physical examination and standards section for evaluation of profile changes.

(b) Each time contact is made by clinic or specialty service members (other than the healthcare provider from the treating clinic or specialty service) with patients on hospital units and/or wards, when such services are scheduled through the respective clinic or specialty service. (See paragraph c.(3)(c), below, for second opinions requested by patients).

For example: A physical therapist being requested by the attending healthcare provider to initiate certain therapy regimens to a patient who is in traction and unable to go to the clinic. Conversely, a routine ward round made by a physical therapist or dietitian shall not be countable as a visit. (See paragraph d.(2) for the handling of all ward and/or grand rounds.)

(2) Outpatient Visit. An outpatient visit can be counted for the following situations:

(a) All visits to a separately organized clinic or specialty service made by patients who are not currently admitted to the reporting MTF as an inpatient.

(b) Each time medical advice or consultation is provided to the patient by telephone, if the criteria in paragraph a., above, are met.

(c) Each time a patient's treatment and/or evaluation results in an admission and is not part of the preadmission or admission process.

(d) Each time all or part of a complete or flight physical examination, regardless of the type, is performed in a separately organized clinic or specialty service. Under this rule, a complete physical examination requiring the patient to be examined or evaluated in four different clinics is reported as a visit in each of the four clinics. (See paragraph d., below, for exceptions.)

(e) Each time an examination, evaluation, or treatment is provided through a MTF sanctioned healthcare program, in the home, school, work site, community center, or other location outside of a DoD MTF by a healthcare provider paid from appropriated funds.

(f) Each time one of the following tasks is performed when not a part of routine medical care; when the visit is associated with or related to the treatment of a patient for a specific condition requiring followup to a physical examination; and when the medical record is properly documented in accordance with the criteria of paragraph a., above:

- 1 Therapeutic or desensitization injections
- 2 Cancer detection tests (e.g., PAP smears)
- 3 Blood pressure measurements
- 4 Weight measurements
- 5 Prescription renewals (not including refills)

(3) Multiple Visits (inpatient or outpatient).

(a) Multiclinic Visits. Multiple visits may be counted if a patient is provided care in different clinics or is referred from one care provider to another care provider for consultation and is documented. For example, a patient seen at the primary care clinic and at two other specialty clinics on the same day can be counted as three visits; or a patient visiting a clinic in the morning and again in the afternoon can be reported as two visits. However, to count two visits the first visit must be completed; for example, the patient must have been evaluated, treated, and dispositioned, and the required documentation made in the medical record. Only one visit can be counted if the visit in the afternoon is merely a continuation of the visit in the morning; for example, a patient seen in the orthopedic clinic in the morning is sent to radiology for x-rays and returns to the orthopedic clinic in the afternoon for continued evaluation or treatment. These rules apply even if the patient is admitted to an inpatient status immediately following a clinic visit. Also, two visits can be counted when an occupational or physical therapist provides primary care (patient assessment while serving in

a physician extender role) and subsequently provides specialized treatment in the same clinic on the same day.

(b) Group Visits. Only the primary provider of group sessions may count one visit per patient if the criteria in paragraph a., above, are met.

(c) Multiprovider Visits. When a patient is seen by more than one healthcare provider in the same clinic for the same episode of care, only one visit is counted per patient. If the patient requests a second opinion, a visit can be counted provided the criteria in paragraph a., above, are met.

d. Services Not Reportable as Visits.

(1) Occasion of Service. Without an assessment of the patient's condition or the exercise of independent judgment as to the patient's care, screening examinations, procedures, or tests are classified as an "occasion of service" because they do not meet the criteria of paragraph a., above.

(2) Ward Rounds and/or Grand Rounds. Ward rounds and grand rounds are considered part of the inpatient care regimen and are not counted as inpatient visits. Visits by an inpatient to an outpatient clinic for the convenience of the provider, and instead of ward or grand rounds, shall not be counted.

(3) Group education and information sessions that do not meet the criteria in paragraph a., above.

(4) Nonappropriated fund Providers. Care rendered by providers paid from nonappropriated funds are not reported as visits.

143. WEIGHTED INPATIENT NUTRITION PROCEDURES. A ration value in which the number of meals is weighted by a predetermined percentage to balance the cost and attendance variances between the meals. The number of weighted inpatient nutrition procedures is figured by multiplying the number of breakfast, lunch, and dinner meals served by the weighted ration factor percentages of 20, 40, and 40 percent respectively, and totaling the results. The average number of daily weighted inpatient nutrition procedures served is equal to the number of occupied-bed days.

144. WORK CENTER. A discrete functional or organizational subdivision of a MTF for which provision is made to accumulate and measure its expense and determine its workload performance. The minimum work centers for a MTF facility are established by the prescribed operating expense accounts. Additional subordinate work centers may be established by the MTF facility.

a, Generally, the following criteria should be considered for establishing a work center:

- (1) Have identifiable expenses.
- (2) Have allocated physical space.
- (3) Have allocated and/or assigned manpower.
- (4) Have valid work output.
- (5) Have a valid workload measure.

(6) Have a uniqueness of service provided or expenses incurred, when compared to other established work centers.

- (7) Have compatibility with the MTF organizational structure.
- (8) Facilitate management decision-making process.

b. Specifically, the following criteria shall be satisfied to establish a work center:

(1) The performance of the function is one that is assigned or authorized by higher medical authority.

(2) Manpower (staffing) is assigned. Such staffing may or may not be authorized on the facility manning and/or staffing documents. In the areas of inpatient care, ambulatory care, and dental care, this is defined to mean that the medical or dental specialty or subspecialty is assigned.

(3) Physical space to accomplish the workload is allocated and used.

(4) Workload is generated.

c. If the aforementioned criteria are satisfied, then a work center shall be established and expenses identified, collected, and reported. If physical space is allocated and utilized for the performance of a function, and the specialty and/or subspecialty (in the case of a ward or clinic) is provided on some periodic basis, through consultative service, contract offices, TAD, or TDY expenses shall be identified, collected, and reported only if they are considered to be significant by the MTF commander. Exceptions to the criteria, above, are:

- (1) Reimbursement accounts.
- (2) Summary accounts.
- (3) Base operations accounts.
- (4) Holding or variance accounts.
- (5) Indirect cost pools.

145. WORKING AT HOME. Work performed at home that is normally performed in the individual's work center in support of the MTF's mission.

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APPENDIX B
STANDARD ACCOUNT CODES

A. PURPOSE

This appendix describes standard account codes. The basic coding framework provides orientation to the functional approach employed in all account codes. Detailed coding methodologies and their potential utility to local commands are discussed in conjunction with some coding rules and special procedures that facilitate assignment of expenses that cannot be readily attributed to specific receiving accounts.

B. THE BASIC CODING APPROACH

All activities and associated costs within or relating to a medical treatment facility fall into one of seven FUNCTIONAL CATEGORIES. The system employs an alphabetic coding structure; the functional categories are designated as follows:

- A - Inpatient Care
- B - Ambulatory Care
- C - Dental Care
- D - Ancillary Services
- E - Support Services
- F - Special Programs
- G - Readiness

All account codes contain one of the above letters as the first character ("at the first level").

Each functional category contains one or more summary accounts. Such accounts encompass general areas within each functional category and are described by the second letter of all account codes ("at the second level").

For example, the functional category of Inpatient Care (first level code "A") contains seven summary accounts:

<u>FUNCTIONAL CATEGORY</u>	<u>SUMMARY ACCOUNT</u>	<u>UCA CODE</u>
Inpatient care	Medical Care	A
	Surgical Care	AA
	Obstetrical and Gynecological Care	AB
	Pediatric Care	AC
	Orthopaedic Care	AD
	Psychiatric Care	AE
	Family Practice Care	AF
		AG

Summary accounts are further refined into SUBACCOUNTS (work centers), which accumulate the costs incurred by the operations of the work centers. The functional paragraph descriptions in chapter 2 define each subaccount and describe the actual activities of a MTF. In accordance with the hierarchical structure of all account codes, subaccounts appear in the third position of account codes (or "at the third level"). For example see the table on the following page.

<u>FUNCTIONAL CATEGORY</u>	<u>SUMMARY ACCOUNT</u>	<u>WORK CENTER SUBACCOUNT</u>	<u>UCA CODE</u>
Inpatient Care			A
	Medical Care		AA
		Internal Medicine	AAA
		Dermatology	AAD
		Neurology	AAJ

Fourth level codes are available for use in situations determined by the Military Departments. With the exception of cost pools (see subsection D.2., below), fourth level codes are NOT prescribed as standard by the Department of Defense. The fourth level of codes is provided to enhance the utility and flexibility of the account structure output.

C. CATEGORIES OF EXPENSE ACCOUNTS

As stated, the functional categories summarize all the defined costs incurred in the operation of a fixed military MTF. The system defines two of these functional categories as areas that provide services or support to other accounts for accounting purposes. The two categories providing services or support are intermediate operating expense accounts:

- D - Ancillary Services
- E - Support Services

In the expense assignment process, all intermediate operating expense accounts are fully distributed to final operating expense accounts. The basis for this distribution is the performance factor of each intermediate operating expense account. The number of performance factors must be accumulated for all accounts receiving the benefits of an intermediate operating expense account. After costs are fully assigned, the intermediate operating expense accounts contain zero dollar balances.

D. CODING METHODOLOGIES AND LOCAL ACCOUNTS

This section describes examples of some MEPRS coding conventions and possible local applications of fourth level codes. Fourth level codes are not prescribed by the MEPRS, but rather are available for local management use.

1. Coding Conventions

Occasionally, a MTF will have a clinic or activity that does not fall into a standard subaccount. In such cases, interim, or "Z" codes may be used at the third level. These codes are designed to allow the system to accommodate new specialties while new, permanent codes are established. By convention, accounts that are "Not Elsewhere Classified" are identified with a "Z" at the third level. Use of these codes must be approved at the Service Headquarters level.

2. Cost Pools

There are situations in which expenses cannot be assigned to specific accounts but are known to be incurred by a limited number of work centers. For example, Ward 3E may contain several specialties as shown in the following table:

WARD 3E

<u>SPECIALTY</u>	<u>ACCOUNT CODE</u>
General Surgery	ABA
Plastic Surgery	ABI
Urology	ABK

A supply closet on the ward is shared by the specialties. Since the actual use of supplies from the closet cannot be practically determined, a cost pool is set up for the ward. Costs assignable to individual codes are so assigned; costs assignable to the ward but not to the specialties flow into the cost pool. After costs have been assigned to the ward, the cost pool is distributed among the specialties on a reasonable basis. In this case, use the ratio of occupied bed days (OBD) of each specialty to the total OBDs of the ward.

By convention, cost pools are identified by an "X" at the third level followed by a letter. In the example, the cost pool for Ward 3E may be identified by ABXA. Ward 4W, which is primarily a medical ward, may use cost pool BAXA. Ward 4E (also medical) employs AAXB, and so on. This is the only use of the letter "X" at the third level.

Workload may not be assigned to cost pools by ancillary service except for ward and clinic issues by Central Sterile Supply and/or Materiel Service and Pharmacy.

3. Example of Local Application of Fourth Level Codes--Remote Facilities

Use of fourth level codes is determined and approved at the Service Headquarters level. The command of those medical facilities with remote facilities may desire to separate activities at the primary medical facility from those of a remote facility. For example, it is likely that both the primary medical facility and the remote facility shall have primary care clinics (code BHA). If the local command of the medical facility wishes to separate the cost of operating BHA at the primary medical facility from BHA at a remote facility, fourth level codes may be employed. For example:

BHAA - Primary MTF Primary Care Clinic

BHAB - Remote Facility Primary Care Clinic

Fourth level "P" codes are used to capture data pertaining to the Partnership Program; i.e., non-government civilian providers. The partnership providers provide care to CHAMPUS beneficiaries usually in the MTF and with the support of MTF resources. The partnership providers are funded through CHAMPUS.

E. LIST OF STANDARD ACCOUNT CODES

The standard account codes are listed on the following pages. Except for changes made by the Department of Defense, these codes MAY NOT BE ALTERED OR ADDED TO ON THE FIRST, SECOND, OR THIRD LEVELS. The only exceptions to this rule are X Codes (cost pools) that may be created locally.

TABLE B-1

STANDARD ACCOUNT CODES

<u>FUNCTL</u> <u>CATEGORY</u>	<u>SUMM</u> <u>ACCT</u>	<u>SUBACCT</u> <u>WORK CTR</u>	<u>TITLE</u>	<u>PERFORMANCE</u> <u>FACTOR</u>
A			INPATIENT CARE	
	AA		MEDICAL CARE	
		AAA	INTERNAL MEDICINE	OBD
		AAB	CARDIOLOGY	OBD
***		AAC	CORONARY CARE UNIT	OBD
		AAD	DERMATOLOGY	OBD
		AAE	ENDOCRINOLOGY	OBD
		AAF	GASTROENTEROLOGY	OBD
		AAG	HEMATOLOGY	OBD
***		AAH	MEDICAL INTENSIVE CARE UNIT	OBD
		AAI	NEPHROLOGY	OBD
		AAJ	NEUROLOGY	OBD
		AAK	ONCOLOGY	OBD
		AAL	PULMONARY/UPPER RESPIRATORY DISEASE	OBD
		AAM	RHEUMATOLOGY	OBD
		AAN	PHYSICAL MEDICINE	OBD
		AAO	CLINICAL IMMUNOLOGY	OBD
		AAP	HIV III (AIDS)	OBD
		AAQ	BONE MARROW TRANSPLANT	OBD
		AAR	INFECTIOUS DISEASE	OBD
		AAS	ALLERGY	OBD
		AAX	COST POOLS	
		AAZ	MEDICAL CARE NOT ELSEWHERE CLSFD	OBD
	AB		SURGICAL CARE	
		ABA	GENERAL SURGERY	OBD
		ABB	CARDIOVASCULAR AND THORACIC SURGERY	OBD
***		ABC	SURGICAL INTENSIVE CARE UNIT	OBD
		ABD	NEUROSURGERY	OBD
		ABE	OPHTHALMOLOGY	OBD
		ABF	ORAL SURGERY	OBD
		ABG	OTOLARYNGOLOGY	OBD
		ABH	PEDIATRIC SURGERY	OBD
		ABI	PLASTIC SURGERY	OBD
		ABJ	PROCTOLOGY	OBD
		ABK	UROLOGY	OBD
		ABL	ORGAN TRANSPLANT	OBD
		ABM	BURN UNIT	OBD

*** Valid in CHCS only.

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<u>FUNCTL</u> <u>CATEGORY</u>	<u>SUMM</u> <u>ACCT</u>	<u>SUBACCT</u> <u>WORK CTR</u>	<u>TITLE</u>	<u>PERFORMANCE</u> <u>FACTOR</u>
		ABN	PERIPHERAL VASCULAR SURGERY	OBD
		ABX	COST POOLS	
		ABZ	SURGICAL CARE NOT ELSEWHERE CLSFD	OBD
	AC		OBSTETRICAL AND GYNECOLOGICAL CARE	
		ACA	GYNECOLOGY	OBD
		ACB	OBSTETRICS	OBD
		ACX	COST POOLS	
		ACZ	OB/GYN CARE NOT ELSEWHERE CLSFD	
	AD		PEDIATRIC CARE	
		ADA	PEDIATRICS	OBD
		ADB	NEWBORN NURSERY	BASSINET DAY
***		ADC	NEONATAL INTENSIVE CARE UNIT	BASSINET DAY
		ADD	ADOLESCENT PEDIATRICS	OBD
***		ADE	PEDIATRIC INTENSIVE CARE UNIT	OBD
		ADX	COST POOLS	
		ADZ	PEDIATRIC CARE NOT ELSEWHERE CLSFD	OBD
	AE		ORTHOPEDIC CARE	
		AEA	ORTHOPEDICS	OBD
		AEB	PODIATRY	OBD
		AEC	HAND SURGERY	OBD
		AEX	COST POOLS	
		AEZ	ORTHOPEDIC CARE NOT ELSEWHERE CLSFD	OBD
	AF		PSYCHIATRIC CARE	
		AFA	PSYCHIATRIC	OBD
		AFB	SUBSTANCE ABUSE REHABILITATION	OBD
		AFX	COST POOLS	
		AFZ	PSYCH CARE NOT ELSEWHERE CLASSIFIED	OBD
	AG		FAMILY PRACTICE CARE	
		AGA	FAMILY PRACTICE MEDICINE	OBD
		AGB	FAMILY PRACTICE SURGERY	OBD
		AGC	FAMILY PRACTICE OBSTETRICS	OBD
		AGD	FAMILY PRACTICE PEDIATRICS	OBD
		AGE	FAMILY PRACTICE GYNECOLOGY	OBD
		AGF	FAMILY PRACTICE PSYCHIATRY	OBD
		AGG	FAMILY PRACTICE ORTHOPEDICS	OBD
		AGH	FAMILY PRACTICE NEWBORN NURSERY	BASSINET DAY

*** Valid in CHCS only.

<u>FUNCTL</u> <u>CATEGORY</u>	<u>SUMM</u> <u>ACCT</u>	<u>SUBACCT</u> <u>WORK CTR</u>	<u>TITLE</u>	<u>PERFORMANCE</u> <u>FACTOR</u>
		AGX	COST POOLS	
		AGZ	FAM PRACT NOT ELSEWHERE CLSFD	OB
B			AMBULATORY CARE	
	BA		MEDICAL CARE	
		BAA	INTERNAL MEDICINE CLINIC	VISITS
		BAB	ALLERGY CLINIC	VISITS
		BAC	CARDIOLOGY CLINIC	VISITS
		BAE	DIABETIC CLINIC	VISITS
		BAF	ENDOCRINOLOGY (METABOLISM) CLINIC	VISITS
		BAG	GASTROENTEROLOGY CLINIC	VISITS
		BAH	HEMATOLOGY CLINIC	VISITS
		BAI	HYPERTENSION CLINIC	VISITS
		BAJ	NEPHROLOGY CLINIC	VISITS
		BAK	NEUROLOGY CLINIC	VISITS
		BAL	OUTPATIENT NUTRITION CLINIC	VISITS
		BAM	ONCOLOGY CLINIC	VISITS
		BAN	PULMONARY DISEASE CLINIC	VISITS
		BAO	RHEUMATOLOGY CLINIC	VISITS
		BAP	DERMATOLOGY CLINIC	VISITS
		BAQ	INFECTIOUS DISEASE CLINIC	VISITS
		BAR	PHYSICAL MEDICINE CLINIC	VISITS
		BAX	COST POOLS	
		BAZ	MEDICAL CARE NOT ELSEWHERE CLSFD	VISITS
	BB		SURGICAL CARE	
		BBA	GENERAL SURGERY CLINIC	VISITS
		BBB	CARDIOVASCULAR & THORACIC SURGERY CLINIC	VISITS
		BBC	NEUROSURGERY CLINIC	VISITS
		BBD	OPHTHALMOLOGY CLINIC	VISITS
		BBE	ORGAN TRANSPLANT CLINIC	VISITS
		BBF	OTOLARYNGOLOGY CLINIC	VISITS
		BBG	PLASTIC SURGERY CLINIC	VISITS
		BBH	PROCTOLOGY CLINIC	VISITS
		BBI	UROLOGY CLINIC	VISITS
		BBJ	PEDIATRIC SURGERY CLINIC	VISITS
		BBX	COST POOLS	
		BBZ	SURGICAL CARE NOT ELSEWHERE CLSFD	VISITS
	BC		OBSTETRICAL AND GYNECOLOGICAL CARE	
		BCA	FAMILY PLANNING CLINIC	VISITS

<u>FUNCTIONAL</u> <u>CATEGORY</u>	<u>SUMM</u> <u>ACCT</u>	<u>SUBACCT</u> <u>WORK CTR</u>	<u>TITLE</u>	<u>PERFORMANCE</u> <u>FACTORS</u>
		BCB	GYNECOLOGY CLINIC	VISITS
		BCC	OBSTETRICS CLINIC	VISITS
		BCX	COST POOLS	
		BCZ	OB/GYN CARE NOT ELSEWHERE CLSD	VISITS
	BD		PEDIATRIC CARE	
		BDA	PEDIATRIC CLINIC	VISITS
		BDB	ADOLESCENT CLINIC	VISITS
		BDC	WELL-BABY CLINIC	VISITS
		BDX	COST POOLS	
		BDZ	PEDIATRIC CARE NOT ELSEWHERE CLSD	VISITS
	BE		ORTHOPEDIC CARE	
		BEA	ORTHOPEDIC CLINIC	VISITS
		BEB	CAST CLINIC	VISITS
		BEC	HAND SURGERY CLINIC	VISITS
		BEE	ORTHOTIC LABORATORY	VISITS
		BEF	PODIATRY CLINIC	VISITS
		BEX	COST POOLS	
		BEZ	ORTHOPEDIC CARE NOT ELSEWHERE CLSD	VISITS
	BF		PSYCHIATRIC/MENTAL HEALTH CARE	
		BFA	PSYCHIATRY CLINIC	VISITS
		BFB	PSYCHOLOGY CLINIC	VISITS
		BFC	CHILD GUIDANCE CLINIC	VISITS
		BFD	MENTAL HEALTH CLINIC	VISITS
		BFE	SOCIAL WORK CLINIC	VISITS
		BFF	SUBSTANCE ABUSE CLINIC	VISITS
		BFX	COST POOLS	
		BFZ	PSYCH CARE NOT ELSEWHERE CLSD	VISITS
	BG		FAMILY PRACTICE CARE	
		BGA	FAMILY PRACTICE CLINIC	VISITS
		BGX	COST POOLS	
		BGZ	FAM PRAC CARE NOT ELSEWHERE CLSD	VISITS
	BH		PRIMARY MEDICAL CARE	
		BHA	PRIMARY CARE CLINICS	VISITS
		BHB	MEDICAL EXAMINATION CLINIC	VISITS
		BHC	OPTOMETRY CLINIC	VISITS
		BHD	AUDIOLOGY CLINIC	VISITS
		BHE	SPEECH PATHOLOGY CLINIC	VISITS

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<u>FUNCTL CATEGORY</u>	<u>SUMM ACCT</u>	<u>SUBACCT WORK CTR</u>	<u>TITLE</u>	<u>PERFORMANCE FACTOR</u>
		BHF	COMMUNITY HEALTH CLINIC	VISITS
		BHG	OCCUPATIONAL HEALTH CLINIC	VISITS
		BHH	PRIMUS/NAVCARE CLINIC	VISITS
		BHI	IMMEDIATE CARE CLINIC	VISITS
		BHX	COST POOLS	
		BHZ	PRIM MED CARE NOT ELSEWHERE CLSFD	VISITS
	BI		EMERGENCY MEDICAL CARE	
		BIA	EMERGENCY MEDICAL CLINIC	VISITS
		BIX	COST POOLS	
		BIZ	EMERG MED CARE NOT ELSEWHERE CLSFD	VISITS
	BJ		FLIGHT MEDICINE CARE	
		BJA	FLIGHT MEDICINE CLINIC	VISITS
		BJX	COST POOLS	
		BJZ	FLIGHT MED CARE NOT ELSEWHERE CLSFD	VISITS
	BK		UNDERSEAS MEDICINE CARE	
		BKA	UNDERSEAS MEDICINE CLINIC	VISITS
		BKX	COST POOLS	
		BKZ	UNDERSEAS CARE NOT ELSEWHERE CLSFD	VISITS
	BL		REHAB AMBULATORY SERVICES	
		BLA	PHYSICAL THERAPY CLINIC	VISITS
		BLB	OCCUPATIONAL THERAPY CLINIC	VISITS
		BLC	NEUROMUSCULOSKELETAL SRCN CLINIC	VISITS
		BLX	COST POOLS	
		BLZ	REHAB AMBL SVC NOT ELSEWHERE CLSFD	VISITS
C			DENTAL CARE	
	CA		DENTAL SERVICES	
		CAA	DENTAL CARE	WEIGHTED PROCEDURES
		CAX	COST POOLS	
		CAZ	DENTAL SVC CARE NOT ELSEWHERE CLSFD	WEIGHTED PROCEDURES
	CB		DENTAL PROSTHETICS	
		CBA	DENTAL PROSTHETICS LABORATORY	WEIGHTED PROCEDURES
		CBX	COST POOLS	
		CBZ	DENTAL PROST NOT ELSEWHERE CLSFD	WEIGHTED PROCEDURES

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<u>FUNCTL CATEGORY</u>	<u>SUMM ACCT</u>	<u>SUBACCT WORK CTR</u>	<u>TITLE</u>	<u>PERFORMANCE FACTOR</u>
D			ANCILLARY SERVICES	
	DA		PHARMACY SERVICE	
		DAA	PHARMACY	WEIGHTED PROCEDURES
		DAX	COST POOLS	
		DAZ	PHARMACY NOT ELSEWHERE CLSFD	WEIGHTED PROCEDURES
	DB		PATHOLOGY	
		DBA	CLINICAL PATHOLOGY	WEIGHTED PROCEDURES
		DBB	ANATOMICAL PATHOLOGY	WEIGHTED PROCEDURES
		DBC	BLOOD BANK	WEIGHTED PROCEDURES
		DBX	COST POOLS	
		DBZ	PATHOLOGY NOT ELSEWHERE CLSFD	WEIGHTED PROCEDURES
	DC		RADIOLOGY	
		DCA	DIAGNOSTIC RADIOLOGY	WEIGHTED PROCEDURES
		DCB	THERAPEUTIC RADIOLOGY	WEIGHTED PROCEDURES
		DCX	COST POOLS	
		DCZ	RADIOLOGY NOT ELSEWHERE CLSFD	WEIGHTED PROCEDURES
	DD		SPECIAL PROCEDURES SERVICES	
		DDA	ELECTROCARDIOGRAPHY	PROCEDURES
		ddb	ELECTROENCEPHALOGRAPHY	PROCEDURES
		DDC	ELECTRONEUROMYOGRAPHY	PROCEDURES
		DDD	PULMONARY FUNCTION	WEIGHTED PROCEDURES
		DDE	CARDIAC CATHETERIZATION	WEIGHTED PROCEDURES
		DDX	COST POOLS	
		DDZ	SPEC PROC SVCS NOT ELSEWHERE CLSFD	WEIGHTED PROCEDURES
	DE		CENT STERILE SUPPLY/MATERIEL SERV	
		DEA	CENTRAL STERILE SUPPLY	HOURS OF SERVICE COST OF SUPPLIES & MINOR PLANT EQUIP ISSUED

<u>FUNCTL</u> <u>CATEGORY</u>	<u>SUMM</u> <u>ACCT</u>	<u>SUBACCT</u> <u>WORK CTR</u>	<u>TITLE</u>	<u>PERFORMANCE</u> <u>FACTOR</u>
		DEB	CENTRAL MATERIEL SERVICE	HOURS OF SERVICE COST OF SUPPLIES & MINOR PLANT EQUIP ISSUED
		DEX	COST POOLS	
		DEZ	CEN SPL/MAT SVC NOT ELSEWHERE CLSFD	HOURS OF SERVICE COST OF SUPPLIES & MINOR PLANT EQUIP ISSUED
	DF		SURGICAL SERVICES	
		DFA	ANESTHESIOLOGY	MINUTES OF SERVICE
		DFB	SURGICAL SUITE	MINUTES OF SERVICE
		DFC	POST ANESTHESIA CARE UNIT	MINUTES OF SERVICE
		DFX	COST POOLS	
		DFZ	SURGICAL SVCS NOT ELSEWHERE CLSFD	MINUTES OF SERVICE
	DG		SAME DAY SERVICES	
		DGA	SAME DAY SURGERY/AMBULATORY PROCEDURE VISIT	MINUTES OF SERVICE
		DGB	HEMODIALYSIS	MINUTES OF SERVICE
		DGC	HYPERBARIC MEDICINE	PATIENT DIVE MINUTES OF SERVICE
		DGD	PERITONEAL DIALYSIS	MINUTES OF SERVICE
		DGX	COST POOLS	
		DGZ	SAME DAY SVC NOT ELSEWHERE CLSFD	MINUTES OF SERVICE
	DH		REHABILITATIVE SERVICES	
		DHA	INHALATION/RESPIRATORY THERAPY	WEIGHTED PROCEDURES
		DHX	COST POOLS	
		DHZ	REHAB SVCS NOT ELSEWHERE CLSFD	WEIGHTED PROCEDURES
	DI		NUCLEAR MEDICINE	
		DIA	NUCLEAR MEDICINE CLINIC	WEIGHTED PROCEDURES
		DIX	COST POOLS	
		DIZ	NUCLEAR MED NOT ELSEWHERE CLSFD	WEIGHTED PROCEDURES

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<u>FUNCTL</u> <u>CATEGORY</u>	<u>SUMM</u> <u>ACCT</u>	<u>SUBACCT</u> <u>WORK CTR</u>	<u>TITLE</u>	<u>PERFORMANCE</u> <u>FACTOR</u>
	DJ		INTENSIVE CARE	
		DJA	MEDICAL INTENSIVE CARE UNIT	HOURS OF SERVICE
		DJB	SURGICAL INTENSIVE CARE UNIT	HOURS OF SERVICE
		DJC	CORONARY CARE UNIT	HOURS OF SERVICE
		DJD	NEONATAL INTENSIVE CARE UNIT	HOURS OF SERVICE
		DJE	PEDIATRIC INTENSIVE CARE UNIT	HOURS OF SERVICE
		DJX	COST POOLS	
		DJZ	ICU NOT ELSEWHERE CLSFD	HOURS OF SERVICE
E			SUPPORT SERVICES	
	EA		DEPRECIATION	
		EAA	INPATIENT DEPRECIATION	N/A
		EAB	AMBULATORY DEPRECIATION	N/A
		EAC	DENTAL DEPRECIATION	N/A
		EAD	SPECIAL PROGRAMS DEPRECIATION	N/A
		EAE	MEDICAL READINESS DEPRECIATION	N/A
		EAX	COST POOLS	
		EAZ	DEPRECIATION NOT ELSEWHERE CLSFD	N/A
	EB		COMMAND, MANAGEMENT, AND ADMINISTRATION	
		EBA	COMMAND	FTES
		EBB	SPECIAL STAFF	FTES
		EBC	ADMINISTRATION	FTES
		EBD	CLINICAL MANAGEMENT	FTES
		EBE	GRADUATE MEDICAL EDUCATION SUPPORT	N/A
		EBF	EDUCATION & TRAINING PROGRAM SUPPORT	N/A
		EBG	PEACETIME DISASTER PREPAREDNESS/RESPONSE	FTES
		EBH	THIRD PARTY COLLECTION ADMINISTRATION	TOTAL CLAIMS BILLED BY WORK CENTER
		EBX	COST POOLS	
		EBZ	CMD, MGMT, ADMIN NOT ELSEWHERE CLSFD	FTES
	EC		SUPPORT SERVICES-NONREIMBURSABLE	
		ECA	PLANT MANAGEMENT-NR	N/A
		ECB	OPERATION OF UTILITIES-NR	N/A
		ECC	MAINTENANCE OF REAL PROP-NR	N/A

<u>FUNCTION</u> <u>CATEGORY</u>	<u>SUB</u> <u>ACCT</u>	<u>SUBACCT</u> <u>WORK CTR</u>	<u>TITLE</u>	<u>PERFORMANCE</u> <u>FACTOR</u>
		ECD	MINOR CONSTRUCTION-NR	N/A
		ECE	OTHER ENGINEERING SUPPORT-NR	N/A
		ECF	LEASE OF REAL PROP-NR	N/A
		ECG	TRANSPORTATION-NR	N/A
		ECH	FIRE PROTECTION-NR	N/A
		ECI	POLICE PROTECTION-NR	N/A
		ECJ	COMMUNICATIONS-NR	N/A
		ECK	OTHER BASE SUPPORT SERVICE-NR	N/A
		ECX	COST POOLS	
		ECZ	SUPPORT SVC-NR NOT ELSEWHERE CLSFD	N/A
	ED		SUPPORT SERVICES-- FUNDED/REIMBURSABLE	
		EDA	PLANT MANAGEMENT-FUNDED	N/A
		EDB	OPERATION OF UTILITIES-FUNDED	N/A
		EDC	MAINTENANCE OF REAL PROPERTY- FUNDED	N/A
		EDD	MINOR CONSTRUCTION-FUNDED	N/A
		EDE	OTHER ENGINEERING SUPPORT-FUNDED	N/A
		EDF	LEASES OF REAL PROPERTY-FUNDED	N/A
		EDG	TRANSPORTATION-FUNDED	N/A
		EDH	FIRE PROTECTION-FUNDED	N/A
		EDI	POLICE PROTECTION-FUNDED	N/A
		EDJ	COMMUNICATIONS-FUNDED	N/A
		EDK	OTHER BASE SUPPORT SERVICES- FUNDED/REIMBURSABLE	N/A
		EDX	COST POOLS	
		EDZ	SUPPORT SVC-F/R NOT ELSEWHERE CLSFD	N/A
	EE		MATERIEL SERVICES	
		EEA	MATERIEL MANAGEMENT SERVICES	COST OF SUPPLIES AND MINOR PLANT EQUIP
		EEX	COST POOLS	
		EEZ	MATERIEL SVCS NOT ELSEWHERE CLSFD	COST OF SUPPLIES AND MINOR PLANT EQUIP
	EF		HOUSEKEEPING	
		EFA	HOUSEKEEPING-IN HOUSE	SQ FT CLEANED
		EFB	HOUSEKEEPING-CONTRACT	SQ FT CLEANED
		EFX	COST POOLS	
		EFZ	HOUSEKEEPING NOT ELSEWHERE CLSFD	SQ FT CLEANED

<u>FUNCTL</u> <u>CATEGORY</u>	<u>SUMM</u> <u>ACCT</u>	<u>SUBACCT</u> <u>WORK CTR</u>	<u>TITLE</u>	<u>PERFORMANCE</u> <u>FACTOR</u>
	EG		BIOMEDICAL EQUIPMENT REPAIR	
		EGA	BIOMEDICAL EQUIP REPAIR-IN HOUSE	HOURS OF SERVICE
		EGB	BIOMEDICAL EQUIP REPAIR-CONTRACT	HOURS OF SERVICE
		EGX	COST POOLS	
		EGZ	BIOMED RPR SVC NOT ELSEWHERE CLSFD	HOURS OF SERVICE
	EH		LAUNDRY SERVICE	
		EHA	LAUNDRY SERVICE-IN HOUSE	LBS PROCESSED
		EHB	LAUNDRY SERVICE-CONTRACT	LBS PROCESSED
		EHX	COST POOLS	
		EHZ	LAUNDRY SVC NOT ELSEWHERE CLSFD	LBS PROCESSED
	EI		NUTRITION MANAGEMENT	
		EIA	PATIENT FOOD OPERATIONS	MEAL DAYS SERVED
		EIB	COMBINED FOOD OPERATIONS	MEAL DAYS SERVED
		EIC	INPATIENT CLINICAL NUTRITION MANAGEMENT	WEIGHTED INPATIENT NUTRITION PROCEDURE
		EIX	COST POOLS	
		EIZ	NUTRITION MANAGEMENT NOT ELSEWHERE CLSFD	MEAL DAYS SERVED
	EJ		INPATIENT CARE ADMINISTRATION	
		EJA	INPATIENT ADMINISTRATION	OBD
		EJX	COST POOLS	
		EJZ	INPAT ADMIN NOT ELSEWHERE CLSFD	OBD
	EK		AMBULATORY CARE ADMINISTRATION	
		EKA	AMBULATORY CARE ADMINISTRATION	OUTPATIENT VISITS
		EKX	COST POOLS	
		EKZ	AMBULATORY CARE ADMIN NOT ELSEWHERE CLSFD	OUTPATIENT VISITS
	EL		TRICARE/MANAGED CARE	
		ELA	TRICARE/MANAGED CARE ADMINISTRATION	FTES
		ELX	COST POOLS	FTES
		ELZ	TRICARE/MANAGED CARE ADMIN NOT ELSEWHERE CLSFD	FTES

<u>FUNCTL</u> <u>CATEGORY</u>	<u>SUMM</u> <u>ACCT</u>	<u>SUBACCT</u> <u>WORK CTR</u>	<u>TITLE</u>	<u>PERFORMANCE</u> <u>FACTOR</u>
F			SPECIAL PROGRAMS	
	FA		SPECIFIED HEALTH-RELATED PROGRAMS	
		FAA	AREA REFERENCE LABORATORIES	WEIGHTED
		FAB	AREA DENTAL PROSTHETIC LAB TYPE 1	PROCEDURES
		FAC	OPHTHALMIC FABRICATION AND REPAIR	WEIGHTED
		FAD	DOD MILITARY BLOOD PROGRAM	PROCEDURES
		FAF	SCREENING AND TESTING PROGRAM	WEIGHTED
		FAH	CLINICAL INVESTIGATION PROGRAM	PROCEDURES
		FAI	PHYSIOLOGICAL TRAINING/SUPPORT	N/A
			PRGM	N/A
		FAK	STUDENT EXPENSES/WORK-HOURS	N/A
		FAL	CONTINUING HEALTH EDUCATION	N/A
		FAX	COST POOLS	
		FAZ	SPC HLTH PGMS NOT ELSEWHERE CLSFD	N/A
	FB		PUBLIC HEALTH SERVICES	
		FBB	PREVENTIVE MEDICINE	N/A
		FBC	INDUSTRIAL HYGIENE PROGRAM	N/A
		FBD	RADIATION HEALTH PROGRAM	N/A
		FBE	ENVIRONMENTAL HEALTH PROGRAM	N/A
		FBF	EPIDEMIOLOGY PROGRAM	N/A
		FBI	IMMUNIZATIONS	IMMUNIZATIONS
				& SCREENING
				TESTS
		FBJ	EARLY INTERVENTION SERVICES(EIS)	IFSPs
		FBK	MEDICALLY RELATED SERVICES(MRS)	IEPs
		FBL	MULTIDISCIPLINARY TEAM	FTEs
			SERVICES(MTS)	
		FBX	COST POOLS	
		FBZ	PUBLIC HLTH SVC NOT ELSEWHERE	N/A
			CLSFD	
	FC		HEALTHCARE SERVICES SUPPORT	
		FCA	MED CARE IN NON-UNIFORMED	N/A
			FACILITIES	
		FCB	GUEST LECTURER AND CONSULTANT PGM	N/A
		FCC	CHAMPUS BENEFICIARY SUPPORT	N/A
		FCD	SUPPORT TO OTHER MILITARY	N/A
			ACTIVITIES	
		FCE	SUPPORT TO OTHER FEDERAL AGENCIES	N/A
		FCF	SUPPORT TO NON-FEDERAL ACTIVITIES	N/A

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<u>FUNCTL</u> <u>CATEGORY</u>	<u>SUMM</u> <u>ACCT</u>	<u>SUBACCT</u> <u>WORK CTR</u>	<u>TITLE</u>	<u>PERFORMANCE</u> <u>FACTOR</u>
		FCG	SUPPORT TO NONMEPRS RPTING MED ACTS	N/A
		FCX	COST POOLS	
		FCZ	HLTH CARE SV SP NOT ELSEWHERE CLSFD	N/A
	FD		MILITARY-UNIQUE MEDICAL ACTIVITIES	
		FDB	BASE OPERATIONS-MEDICAL INSTALLATIONS	N/A
		FDC	NONPATIENT FOOD OPERATIONS	NONPATIENT MEAL DAYS SERVED
		FDD	DECEDENT AFFAIRS	N/A
		FDE	INITIAL OUTFITTING	N/A
		FDF	URGENT MINOR CONSTRUCTION	N/A
		FDG	TDY/TAD ENROUTE TO PCS	N/A
		FDH	MILITARY FUNDED EMERGENCY LEAVE	NUMBER FUNDED
		FDI	INPLACE CONSECUTIVE OVERSEAS TOUR LEAVE	NUMBER FUNDED
		FDX	COST POOLS	
		FDZ	MIL UNQ MED ACT NOT ELSEWHERE CLSFD	N/A
	FE		PATIENT MVMNT & MILITARY PAT ADMIN	
		FEA	PATIENT TRANSPORTATION	HOURS OF SERVICE
		FEB	PATIENT MOVEMENT EXPENSES	N/A
		FEC	TRANSIENT PATIENT CARE	OBD BY TRANSIENT
		FED	MILITARY PATIENT PERSONNEL ADMINISTRATION	N/A
		FEF	AEROMEDICAL STAGING FACILITIES (ASF)	NUMBER MOVEMENTS
		FEX	COST POOLS	
		FEZ	PTNT MVMT/MILTY NOT ELSEWHERE CLSFD	N/A
	FF		VETERINARY SERVICES	
		FFA	DEPUTY CMDR FOR VET SERVICES	FTES
		FFB	COMMISSARY FOOD INSPECTION	WEIGHTED INSPECTIONS
		FFC	TROOP ISSUE SPLY FOOD INSPECTION	WEIGHTED INSPECTIONS
		FFD	SUPPLY POINT FOOD INSPECTION	WEIGHTED INSPECTIONS
		FFE	DEPOT FOOD INSPECTION	WEIGHTED INSPECTIONS

<u>FUNCTL CATEGORY</u>	<u>SUMM ACCT</u>	<u>SUBACCT WORK CTR</u>	<u>TITLE</u>	<u>PERFORMANCE FACTOR</u>
		FFF	ORIGIN FOOD INSPECTION	WEIGHTED
		FFG	VETERINARY LABORATORY	INSPECTIONS
		FFH	ANIMAL DISEASE PRVNT&CTL FCLTY	WEIGHTED
		FFX	COST POOLS	PROCEDURES
		FFZ	VETERINARY SVCS NOT ELSEWHERE CLSFD	
G			READINESS	
	GA		DEPLOYMENT PLANNING & ADMINISTRATION	
		GAA	DEPLOYMENT PLANNING & ADMINISTRATION	FTES
		GAB	OTHER READINESS PLANNING & ADMINISTRATION	FTES
		GAX	COST POOLS	
		GAZ	DEPL PLNG & ADM NOT ELSEWHERE CLSFD	FTES
	GB		READINESS EXERCISES	
		GBA	FIELD OR FLEET READINESS EXERCISES	FTES
		GBB	OTHER READINESS EXERCISES	FTES
		GBX	COST POOLS	
		GBZ	READ EXERCISES NOT ELSEWHERE CLSFD	FTES
	GC		READINESS TRAINING	
		GCA	READINESS TRNG CONDUCTED LOCALLY	FTES
		GCB	OTHER READINESS	FTES
		GCX	COST POOLS	
		GCZ	READ TRAINING NOT ELSEWHERE CLSFD	FTES
	GD		UNIT OR PERSONNEL DEPLOYMENT	
		GDA	UNIT OR PERSONNEL DEPLOYMENT	FTES
		GDX	COST POOLS	
		GDZ	UNIT/PERS DEPL NOT ELSEWHERE CLSFD	FTES
	GE		READINESS LOGISTICS MANAGEMENT	
		GEA	PREPOSITIONED WAR RESERVE	\$ VALUE OF MATERIAL MAINTAINED
		GEB	CONTINGENT PATIENT CARE AREAS	\$ VALUE OF MATERIAL MAINTAINED

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<u>FUNCTL</u> <u>CATEGORY</u>	<u>SUMM</u> <u>ACCT</u>	<u>SUBACCT</u> <u>WORK CTR</u>	<u>TITLE</u>	<u>PERFORMANCE</u> <u>FACTOR</u>
		GEC	CONTINGENCY BLOCKS	\$ VALUE OF MATERIAL MAINTAINED
		GEX	COST POOLS	
		GEZ	READ LOG MGMT NOT ELSEWHERE CLSFD	\$ VALUE OF MATERIAL MAINTAINED
	GF		READINESS PHYSICAL TRAINING	
		GFA	READINESS PHYSICAL TRAINING	FTES
		GFX	COST POOLS	
		GFZ	READ PHYS TRNG NOT ELSEWHERE CLSFD	FTES
	GG		NATL DISASTER MEDICAL SYSTEM	
		GGA	NDMS PLANNING AND ADMINISTRATION	FTES
		GGB	NDMS EXERCISES	FTES
		GGX	COST POOLS	
		GGZ	NAT DIS MED SYS NOT ELSEWHERE CLSFD	FTES
***		XXX	CARDED FOR RECORD ONLY	
***		YYY	ABSENT SICK	

*** Valid in CHCS only.

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APPENDIX C

WEIGHTED PROCEDURES

A. PURPOSE

This appendix provides a brief explanation of various procedure tables with associated weighted values and where the user may obtain a copy or print-out of the tables. These weighted values shall be used in all reporting.

B. DISCUSSION

If the performance factors (workload) were homogenous, the cost per procedure would be simply obtained by dividing total cost of work center by the number of procedures performed by that work center. For example, measuring the workload of radiology by unweighted procedures performed such as number of films exposed results in a gross distortion of the relative costs of the various procedures performed and incomparable relative workloads. Hence, to obtain average useful cost comparison data, it is necessary to assign weighted values to the raw radiology procedures performed that reflect their relative complexities and costs.

Typically, a procedure is assigned a weighted value to accurately and fairly account for the resources consumed to accomplish or produce that given unit. Depending upon the workload unit considered, many or few variables have been reviewed in establishing relative values of workload performance. In most instances, the weighted value of a procedure performed is derived in terms of the consumption of resources to accomplish that procedure; namely, quantity of work hours expended, technical quality of work hours expended, supplies consumed, equipment depreciated, and facilities utilized.

The Expense Assignment System (EAS) and Composite Health Care System (CHCS) will maintain tables with weighted values for various workcenters. Pathology, Radiology, Nuclear Medicine and Cardiac Catheterization procedures will be weighted by Current Procedural Terminology code in accordance with the most recent Physician's Current Procedural Terminology (CPT) Manual published by the American Medical Association (AMA) (reference (m)). The assigned weighted values for each CPT code are derived from the Health Care Finance Administration (HCFA) Medicare reimbursement fee schedules. The Radiology and Pathology consultants, and their working groups, reviewed and approved the codes and weights.

C. INDEX OF WEIGHTED VALUES

Weighted values have been developed for the following procedures and shall be used in quantifying the workload of these accounts: Dental Procedures; Pharmacy Procedures; Pathology Procedures; Radiology Procedures; Respiratory Therapy/Pulmonary Function/Cardiovascular Procedures; Cardiac Catheterization Procedures; Nuclear Medicine Procedures; Veterinary Procedures; and Weighted Inpatient Nutrition Procedures.

1. Dental Procedures Weighted Values. Weighted values have been developed for the Defense Code on Dental Procedures and Nomenclature: Part A, Dental Clinical Services, Composite Time Value (CTV) weighted factors; and Part B, Dental Laboratory Services Composite Laboratory Value (CLV) weighted factors. These values are based on time, resources, and complexity of procedures. The Services' Dental Information Systems contain the table with the weighted values. Data is downloaded from those systems for input into EAS.

2. Pharmacy Procedures Weighted Values

<u>Pharmacy Procedures</u>	<u>Weighting Factors</u>
Prescription	1.00
Clinic Issue	0.60
Sterile Product	2.00
Unit Dose	0.15
Bulk Issue	2.00

a. Prescription. Count written order for a medication or device prescribed for an individual patient. A refill is counted the same as a prescription.

b. Clinic Issue. Count each handout or prepared issue to a clinic for subsequent issue to individual patients by non-pharmacy personnel. A weighted value of 0.6 for each unit of issue is counted.

c. Sterile Product. Count each parenteral bottle, bag, or syringe that is prepared by the pharmacy; that is, has any number of additive parenterals and is ready for administration.

d. Unit Dose. Count each dose.

e. Bulk Issue. Count each line item issued to clinics and/or wards to be used within the clinic or ward. Each line item will have a weighted value of 2.0.

3. Pathology Procedures Weighted Values. All clinical pathology, anatomical pathology, and blood bank workload performance will be weighted and reported in accordance with the most recent CPT Manual and CPT table in EAS or CHCS for CONUS and OCONUS sites licensed to use CPT codes. For OCONUS sites not licensed to use CPT codes, use "A Workload Reporting Method for Clinical Laboratories," Current Edition, published by the College of American Pathologists (CAP). Weighted values refer to relative value units for CPT codes and weighted workload for CAP codes. Users can print the table from EAS.

a. Clinical Pathology. Count, as defined in the CHCS CPT table or the CAP, each test, specimen, patient, smear, tube, bottle, plate, slide, or antigen (pool) performed on or for an inpatient, outpatient, clinic, ward, treatment area, or other requesting authority. Count all procedures or tests performed for quality control purposes and standardization purposes and distribute based on the ratio of weighted procedures provided to each receiving account to the total weighted procedures performed by the clinical pathology function.

b. Anatomical Pathology. Count, as defined in the CHCS CPT table or the CAP, the number of autopsies, frozen sections, cytology smears, special stains, and paraffin blocks performed on or for an inpatient or an outpatient.

c. Blood Bank. Count, as defined in the CHCS CPT table or the CAP, each separate test or procedure performed on a specimen, tests for bleeding and processing of a donor, and cross-matched units.

4. Radiology Procedures Weighted Values. All diagnostic radiology and therapeutic radiology workload performance will be weighted (relative value units) and reported in accordance with the CPT manual and CPT table in EAS or CHCS for CONUS and OCONUS sites licensed to use CPT codes. For OCONUS sites not licensed to use CPT codes, use the codes and weights from the American

College of Radiology (ACR) National Relative Value Scale (NRVS). Users can print the table from EAS.

a. Diagnostic Radiology. Count, as defined in the CPT table or NRVS, depending on site licensing, each procedure or test performed on or for an inpatient or outpatient including procedures performed on portables.

b. Therapeutic Radiology. Count, as defined in the CPT table or NRVS, depending on site licensing, each therapeutic procedure performed on or for an inpatient or outpatient to include external beam therapy and brachytherapy.

5. Respiratory Therapy/Pulmonary Function/Cardiovascular Procedures Weighted Values. Print the table from EAS. In the future, the weights should mirror the most recent American Association for Respiratory Care (AARC) Uniform Reporting Manual for time standards. Respiratory therapy and Cardiovascular weighted values are included in Pulmonary Functions.

6. Cardiac Catheterization Procedures Weighted Values. See the most recent CPT Manual and CPT table in EAS or CHCS. For the Cardiac Cath Lab, CPT codes cannot be entered through the Radiology module in CHCS. To avoid Cardiac Cath Lab workload from rolling up into Radiology workload, a separate location ID is provided in the Radiology Subsystem of EAS.

7. Nuclear Medicine Procedures Weighted Values. See the most recent CPT Manual and CPT table in EAS or CHCS for weighted values.

8. Veterinary Weighted Values. The United States Army Health Services Command Manpower Staffing Standards System Team has not developed weighted values for the various types of Veterinary Weighted Inspections. Until these weighted values are developed, each inspection performed shall be given the weight of 1.00.

9. Weighted Inpatient Nutrition Procedures. The following relative value units and/or weighted factors have been developed for Inpatient Clinical Nutrition Management which reflect the resource intensity of the various procedures. A different weight is assigned when completed by a dietitian versus enlisted technicians. Specific examples of medical record documentation that would support each of these types of procedures is available from the Service Headquarters Consultant.

a. Basic Nutrition Procedure. A medical record entry for a basic nutrition procedure includes references to services such as basic screening (i.e., using height, weight, age, % Desirable Body Weight, % Usual Body Weight, diagnosis; initial sample notification of NPO/CL or inadequate intake more than 3-5 days; basic nutrition care follow-up and/or consultation to assess patient's progress on current nutrition therapy with basic recommendation (i.e., modification of diet order), brief re-evaluation, or limited assessments; basic discharge planning to include weekly rounds and simple medical record entries documenting discharge diet; basic diet-drug interaction counseling for antibiotics, and gastrointestinal preparations.
Dietitian RVU = 0.25
Technician RVU = 0.20 (Only tasks for which they are trained and authorized.)

b. Intermediate Nutrition Procedure. A medical record entry for an intermediate nutrition procedure includes references to services such as notification of NPO/CL or inadequate intake with recommendation for oral nutrition support; expanded nutrition screening (involving medical record review and items such as anthropometric measurement, laboratory values of nutritional significance, over the counter and prescription drugs, vitamin and mineral supplements, hand grip strength, etc.); nutrition assessments that

result in establishment of nutrition goals for disease management and/or prevention for patients at moderate nutritional risk or receiving intermediate diets; intermediate diet-drug interaction counseling for oral hypoglycemics, insulin, monoamine oxidase inhibitors, antalapemics, psychotropic drugs; follow-up evaluation for medically stable patients receiving tube feeding and parenteral nutrition; and discharge summary/coordination with other agencies and/or specialties; i.e., Meals on Wheels, social services, instructions on glucometers, etc.

NOTE: Intermediate diet examples are mechanical soft, mineral restricted, single nutrient restriction, no added salt (4 Gm Na), consistency modifications, gastric stimulant restriction, high fiber, etc.

Dietitian RVU = 0.65

Technician RVU = 0.45 (Only tasks for which they are trained and authorized.)

c. Complex Nutrition Procedure. A medical record entry documenting complex nutrition procedures include reference to services such as nutrition assessment evaluation consultation, re-evaluation for high risk patients with multiple nutrition related disease states, malnutrition diagnosis, or multiple nutrient or complex nutrient alterations, pediatric nutritional assessments, initial nutritional work-up for tube feeding and/or enteral supplement or parenteral nutrition; follow-up for medically unstable patients receiving tube feeding or parenteral nutrition; calculation of individualized menu patterns and nourishment requirements for complex diets.

NOTE: Examples of complex diets are vegetarian, cancer patients, diabetic, reactive hypoglycemia, weight reduction, behavior modification, prenatal weight control, galactose restricted, renal, protein restricted, gluten restricted, leucine restricted, PKU, fat controlled and/or cholesterol restricted, ketogenic, less than 2 Gm Na, combined diets (two or more, i.e., 2 Gm Na and 1800 Cal), mineral restriction (copper, calcium, phosphorus), vertical banded gastroplasty, elimination diets, HIV diets, etc.) Calorie counts.

Dietitian RVU = 1.30

Technician RVU = 0.75 (Only tasks for which they are trained and authorized.)

d. Extensive Nutrition Procedures. Extensive nutrition procedures include highly specialized nutritional care that requires extensive literature research, in-depth nutritional assessment of numerous clinical and biomedical findings, multidisciplinary meetings and/or rounds (i.e., nutrition support team) to discuss patient care for patients with metabolic complications.

Dietitian RVU = 2.50

(No Technician at this level.)

APPENDIX D

MEDICAL EXPENSE AND PERFORMANCE REPORT DATA ELEMENTS

Data Element Name

Name of Facility
Address of Facility (City and State)
ZIP Code of Facility
Facility Code (UIC)
Report Period
Reporting Authority
DoD Medical Region
Disposition
Total Expenses Including Clinician Salary
Clinician Salary Expense
Occupied-Bed Days
Total Outpatient Expenses
Outpatient Visits
Inpatient Visits
Total Expenses (Dental Care)
Weighted Dental Procedures
Weighted Dental Prosthetic Work Unit
Total Expense (Ancillary Services)
Workload (Weighted Procedures)
Expenses and/or Weighted Procedures
Total Expenses (Support Services)
Total Expenses (Special Programs)
Total Expenses (Readiness Programs)
MEPRS--Functional Category
MEPRS--Summary Account
MEPRS--Subaccount
Dental Procedures Weighted Values
Pathology Procedures Weighted Values
Pharmacy Procedures Weighted Values
Diagnostic Radiology Procedures Weighted Values
Therapeutic Radiology Procedures Weighted Values
Respiratory Therapy/Pulmonary Function/Cardiovascular
Procedures Weighted Values
Cardiac Catheterization Procedures Weighted Values
Nuclear Medicine Procedures Weighted Values
Weighted Inpatient Nutrition Procedures

NOTE: The reference column has been deleted. For further information, see the DoD 8320.1-M (reference (a)).

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APPENDIX E

STANDARD STEPDOWN ASSIGNMENT STATISTIC (SAS) NUMBERS

The Expense Assignment System (EAS) accommodates SAS identification numbers beginning with 001 and ending with 999. Selected numbers, as shown below, are standardized in order to permit the EAS III print routines to produce uniform reports.

<u>Assigned DoD STD SASS</u>	<u>SAS Content</u>
001	Occupied Bed Days and/or Bassinet Days
002	Outpatient Visits
003	Total Outpatient and Inpatient Visits
004	Dental Procedures
005	Ancillary Workload
006	Clinician Salaries (A-G)
007	Dispositions
008	Admissions
009	Live Births
010	Fetal Deaths
011	Deaths
012	Patient Meal Days Served
013	Total Meal Days Served
014	Weighted Inpatient Nutrition Procedures
015	Inactive
016	Inactive
017	Inactive
018	E Accounts Workload (Support Services)
019	F Accounts Workload (Special Programs)
020	G Accounts Workload (Medical Readiness)
021	Supplemental Care Dollars by Requesting Work Center
022	Direct Care Professional Salaries
023	Registered Nurse Salaries
024	Direct Care Paraprofessional Salaries
025	Administrative, Logistical, and Other Salaries
026	TRICARE/Managed Care Administration FTEs
030	DAA Pharmacy Prescriptions by Account
031	DBA Clinical Pathology Procedures by Account
032	DBB Anatomical Pathology Procedures by Account
033	DBC Blood Bank Procedures by Account
034	Inactive
035	Inactive
036	DCA Diagnostic Radiology Procedures by Account
037	DCB Therapeutic Radiology Procedures by Account
038	Inactive
039	Inactive
040	DDA Electrocardiography Procedures by Account
041	DDB Electroencephalography Procedures by Account
042	DDC Electroneuromyography Procedures by Account
043	DDD Pulmonary Function Procedures by Account
044	DDE Cardiac Catheterization Procedures by Account
045	Inactive
046	Inactive
047	Inactive
048	Inactive
049	DEA Central Sterile Supply Hours of Service by Account
050	DEB Central Materiel Service Cost of Supplies and Minor Plant Equipment Issued by Account

<u>Assigned DoD STD SASS</u>	<u>SAS Content</u>
051	Inactive
052	Inactive
053	Inactive
054	DFA Anesthesiology Minutes of Service by Account
055	DFB Surgical Suite Minutes of Service and Surgical Cases by Account
056	DFC Post Anesthesia Care Unit Minutes of Service by Account
057	Inactive
058	Inactive
059	DGA Same Day Surgery Minutes of Service and Surgical Cases by Account
060	DGB Hemodialysis Minutes of Service by Account
061	DGC Hyperbaric Medicine Minutes of Service by Account
062	DGD Peritoneal Dialysis Minutes of Service by Account
063	Inactive
064	DHA Inhalation and/or Respiratory Therapy Procedures by Account
065	Inactive
066	Inactive
067	DIA Nuclear Medicine Procedures by Account
068	Inactive
069	DJA Medical ICU Hours of Service by Account
070	DJB Surgical ICU Hours of Service by Account
071	DJC Coronary Care Hours of Service by Account
072	DJD Neonatal ICU Hours of Service by Account
073	DJE Pediatrics ICU Hours of Service by Account
074	Inactive
075	Inactive
076	Inactive
077	Inactive
078	Inactive
079	Inactive
080	EEA Cost of Supplies and/or Minor Plant Equipment Issued by Account
081	EBH Third Party Collection Total Number of Claims Billed by Account
082	EFA Square Footage Cleaned by Account (In House)
083	EFB Square Footage Cleaned by Account (Contract)
084	EGA Hours of Repair Service by Account (In House)
085	EGB Hours of Repair Service by Account (Contract)
086	EHA Pounds of Laundry Processed by Account (In House)
087	EHB Pounds of Laundry Processed by Account (Contract)

<u>FTE SASS</u>	<u>SAS Content</u>
777	Clinician Officer FTEs
778	Clinician Civilian FTEs
779	Clinician Contractor FTEs
780	Clinician Other FTEs
781	Direct Care Professional Officer FTEs
782	Inactive
783	Direct Care Professional Civilian FTEs
784	Direct Care Professional Contract FTEs
785	Direct Care Professional Other FTEs
786	Registered Nurses Officer FTEs
787	Registered Nurses Civilian FTEs
788	Registered Nurses Contract FTEs
789	Registered Nurses Other FTEs

<u>FTE SAsS</u>	<u>SAS Content</u>
790	Direct Care Paraprofessional Officer FTEs
791	Direct Care Paraprofessional Enlisted FTEs
792	Direct Care Paraprofessional Civilian FTEs
793	Direct Care Paraprofessional Contract FTEs
794	Direct Care Paraprofessional Other FTEs
795	Admin, Clerical & Logistics Officer FTEs
796	Admin, Clerical & Logistics Enlisted FTEs
797	Admin, Clerical & Logistics Civilian FTEs
798	Admin, Clerical & Logistics Contract FTEs
799	Admin, Clerical & Logistics Other FTEs
800	Total FTEs

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APPENDIX F

GUIDELINES FOR AVAILABLE AND/OR NONAVAILABLE
TIME WITHIN A FIXED MEDICAL AND DENTAL FACILITY

A. PURPOSE

The purpose of this section is to provide guidelines for collecting and reporting available and nonavailable time.

B. DEFINITIONS

1. Available Time. Those hours worked or expended in support of the healthcare mission.

2. Nonavailable Time. Those hours expended in support of activities unrelated to the healthcare mission. These activities include, but are not limited to, official leave, PCS procession, medical visits or treatments, charge of quarters, parades, formations, details, and non-healthcare related training.

3. Reportable Time. Total available and nonavailable hours.

4. Nonreportable Time. Those hours not accounted for by a MTF of assignment, because another facility has reporting responsibility or such hours are already excluded by the use of 168 hours as the standard work month used by MEPRS (e.g., regularly scheduled days off, holidays not worked, meal and other breaks, etc.)

C. GENERAL RULES

1. An individual's time may be recorded as either "available" or "nonavailable" for the same time period, but not both.

2. All available hours must be reported to an appropriate MEPRS account code.

3. An individual's time can be reported in as many as ten MEPRS account codes for a reporting period.

4. When an individual is TAD and/or TDY, the travel time and actual hours worked shall be reported as, "available time to the benefiting work center(s)."

5. When an individual is scheduled to work an extended period of time; i.e., a 24-hour shift in-house, the hours shall be reported as, "available time to the appropriate work center(s) for the entire period of time."

6. Nonavailable time is REPORTED by the primary work center of assignment.

TABLE F-1

SPECIFIC RULES FOR REPORTING AVAILABLE AND NONAVAILABLE
TIME WITHIN A FIXED MEDICAL AND DENTAL TREATMENT FACILITY

RULE	A IF AN INDIVIDUAL IS	B AND IS	C THEN THAT PERIOD OF TIME IS CONSIDERED	D AND IS
1	On duty in the facility	Military	Available time for all periods on duty	Charged to work center(s) where the individual is actually working
2	On duty in the facility	Civilian	Available time for regular hours or approved overtime only	Charged to work center(s) where the individual is actually working
3	Attending medical boards or healthcare related committee meetings	Military or Civilian	Available time	Charged to the appropriate MEPRS account code; EBC
4	Conducting in-Service or proficiency training in-house, but outside of the work center where the individual works	Military or civilian support staff or instructor for in-house GME or CME	Available time	Charged to the appropriate MEPRS account code; either EBE or EBF
5	Conducting in-Service or other proficiency training in the work center where that individual works	Military or civilian support staff or instructor	Available time	Charged to the work center where that individual is assigned
6	Providing education and training in support of another organization	Military or civilian support staff or instructor	Available time	Charged to the appropriate MEPRS account code; either FCD, FCE, or FCF
7	Conducting healthcare related readiness or disaster preparedness training	Military or civilian support staff or instructor	Available time	Charged to the appropriate readiness MEPRS account code (G) or to EBG for disaster preparedness training

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RULE	A IF AN INDIVIDUAL IS	B AND IS	C THEN THAT PERIOD OF TIME IS CONSIDERED	D AND IS
8	TAD and/or TDY as a consultant and workload is not generated	Military or civilian	Available time	Charged to MEPRS account code FCB by the losing facility and ignored by the gaining facility
9	TAD and/or TDY as a consultant and a workload is generated	Military or civilian	Available time by gaining facility and nonavailable time by the losing facility	Charged to the appropriate work center(s) the individual supports
10	TAD and/or TDY or in-house or continuing health education (CHE)	Military or civilian	Available time	Charged to MEPRS account code FAL
11	TAD and/or TDY excluding TAD and/or TDY en route, (see Rule 28) for proficiency training not elsewhere classified or mission related training	Military or civilian	Available time	Charged to the work center the individual is assigned
12	TAD and/or TDY excluding TAD and/or TDY en route, (see Rule 28) on professional military education (PME) type training (PLC, ANCOC, BNCOC, LMET, etc.)	Military or civilian	Nonavailable time	Reported as "nonavailable time" to assigned workcenter
13	TAD and/or TDY for healthcare related readiness training or disaster preparedness training	Military or civilian	Available time	Charged to either MEPRS account code GCA, GCB, or EBG for disaster preparedness training. Actual hours worked are recorded in MEPRS
14	Attending healthcare related readiness or disaster preparedness training conducted in-house	Military or civilian	Available time	Charged to either MEPRS account code GCA, GCB, or to EBG for disaster preparedness training
15	On healthcare related readiness exercises or deployments	Military	Available time	Charged actual hours worked to the appropriate readiness MEPRS account code

A	B	C	D
RULE	IF AN INDIVIDUAL IS	AND IS	THEN THAT PERIOD OF TIME IS CONSIDERED
16	Participating in an organized and scheduled readiness physical training	Military	Charged to MEPRS account code GF
17	In official student status for education and training in-house (GME, Class C training, Phase II)	Military or civilian	Charged to MEPRS account code FAK
18	Attending in-Service and other proficiency training (e.g., CPR, ATLS, ACLS conducted in-house other than GME and readiness)	Military or civilian	Charged to the benefiting work center the individual is assigned
19	Performing command and administrative duties in the facility (CDO, OOD, NCOD, COD, AOD, FOD, and NOD)	Military or civilian	Charged to appropriate MEPRS account code EB. (On-board medical watch and MOD shall be charged to the work center where the duty is being performed)
20	On inspections, inventories, or surveys within the MTF (linen inventories, cash count, controlled substances inventories, destruction of classified material, etc.)	Military or civilian	Charged to the appropriate MEPRS account code "EB" or "EE"
21	Loaned and/or borrowed within one reporting UIC in support of the healthcare mission (include travel time)	Military or civilian	Charged to the benefiting work center(s)
22	Loaned and/or borrowed in support of military, Federal, or non-Federal healthcare activities	Military or civilian	Charged to appropriate MEPRS account code FCD, FCE, or FCF by the loaning facility
23	Earning compensatory time	Military or civilian	Charged to the work center(s) where hours are worked

RULE	A IF AN INDIVIDUAL IS	B AND IS	C THEN THAT PERIOD OF TIME IS CONSIDERED	D AND IS	
24	Taking compensatory time	Military or civilian	Nonreportable time	Not reported	
25	Attending to personal matters during normal work hours	Military	Nonavailable time	Reported as "nonavailable time"	
26	On official leave, sick leave, convalescent leave permissive TAD and/or TDY, pass, special liberty, etc.	Military or civilian	Nonavailable time	Reported as "nonavailable time"	
27	Administration and/or PCS processing	Military or civilian	Nonavailable time	Reported as "nonavailable time"	
28	Going PCS (including TAD and/or TDY en route)	Military or civilian	Nonavailable time	Charged to MEPRS account code FDG	
29	Absent for medical and/or dental visits, treatment, SIQ, or cure leave	Military or civilian	Nonavailable time	Reported as "nonavailable time"	
30	Local courses nonhealthcare related (e.g. computer courses)	Military or civilian	Nonavailable time	Reported as "nonavailable time"	
31	Participant in jury duty, parades, formations, to include committees and boards nonhealthcare related	Military or civilian	Nonavailable time	Reported as "nonavailable time"	
32	Unauthorized absence (UA) or AWOL 1 to 30 days or sentenced to confinement	Military	Nonavailable time	Reported as "nonavailable time"	
33	UA, AWOL	Military (absent in excess of 30 days) or civilian	Nonreportable time	Not reported	

RULE	A IF AN INDIVIDUAL IS	B AND IS	C THEN THAT PERIOD OF TIME IS CONSIDERED	D AND IS
34	On call; not physically within the facility	Military or civilian	Nonreportable time	Not reported
35	Off because of a holiday, regularly scheduled day off, or approved organizational day off	Military or civilian	Nonreportable time	Not reported
36	Working at home	Military	Available time	Charged to the work center where the individual is actually working
37	On meal or other breaks	Military or civilian	Nonreportable time	Not reported